



Quality You Can Trust
OAN INDUSTRIES PRIVATE LIMITED

FINANCIAL YEAR 2020-21

OAN INDUSTRIES PRIVATE LIMITED

CIN: U24290RJ2019PTC065299

REGD ADDRESS:134 Malhotra Nagar Jaipur Rajasthan 302039

E-mail: SUNILTIME2009@GMAIL.COM

NOTICE OF THE 2nd ANNUAL GENERAL MEETING

Notice is hereby given that the 2nd Annual General Meeting of the members of **OAN INDUSTRIES PRIVATE LIMITED** will be held at the Registered Office of the Company situated at 134 Malhotra Nagar, Jaipur- 302039, on Saturday, the 30th day of October, 2021 at 10.00 A.M. to transact the following business:

ORDINARY BUSINESS:

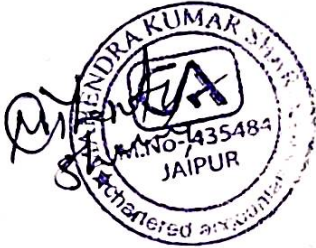
1. Adoption of Accounts:

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2021, together with the Reports of the Board of Directors and Auditors thereon and, if thought fit, to pass, with or without modification (s) the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT the Audited Financial Statements for the financial year ended 31st March, 2021 and the Reports of the Board of Directors and Auditors of the Company be and are hereby approved and adopted."

NOTES:

1. A member entitled to attend and vote at the Annual General Meeting (the meeting) is entitled to appoint a proxy to attend and vote instead of such member and the proxy need not be a member of the Company.
2. The instrument of proxies in order to be effective must be deposited at the registered office of the Company, duly completed and signed not less than 48 hours before the meeting.
3. The Members / proxies should bring the attendance slip duly filled in and signed for attending the meeting.



For OAN INDUSTRIES PVT. LTD.

Sharma
DIRECTOR
SUNIL KUMAR SHARMA
DIRECTOR
DIN: 08481660

By Order of the Board,
OAN INDUSTRIES PRIVATE LIMITED

Vish
DIRECTOR
VISHNU KUMAR
SHARMA
DIRECTOR
DIN: 08481661

Place: Jaipur
Date: 14.07.2021

OAN INDUSTRIES PRIVATE LIMITED

CIN: U24290RJ2019PTC065299

REGD ADDRESS:134 Malhotra Nagar Jaipur Rajasthan 302039

E-mail: SUNILTIME2009@GMAIL.COM

BOARD/DIRECTORS REPORT

Dear Members,

Your Directors have pleasure in presenting their 2nd Annual Report of **OAN INDUSTRIES PRIVATE LIMITED** together with the Audited Statement of Accounts for the Year ended March 31, 2021.

1. **FINANCIAL RESULTS:**

The Company's financial performance, for the year ended March 31, 2021:

(Amount in Rs.)

| Particulars | Year ended 31 st March, 2021 | Year ended 31 st March, 2020 |
|--------------------------|---|---|
| Turnover | 9,51,94,424.61 | 1,81,10,698.19 |
| Profit Before Tax | 73,23,240.78 | 8,21,311.74 |
| Less: Current Tax | 24,00,000.00 | 1,28,125.00 |
| Deferred Tax | 26,306.00 | 93,152 |
| Income Tax earlier years | - | - |
| Profit for the Year | 48,96,934.78 | 6,00,034.74 |

2. **CHANGE IN THE NATURE OF BUSINESS, IF ANY:**

There is no change in the nature of business.

3. **DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP):**

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

4. **AUDITOR:**

Statutory Auditors:

M/s RAM NIWAS SHARMA & CO., Chartered Accountants, Jaipur has been appointed as the Company's Statutory Auditors in the AGM held on 30/09/2020 for a term of five consecutive years. They have signed their willingness to accept reappointment and have further confirmed their eligibility u/s 139 (1) of the Companies Act, 2013.

5. **BOARD'S COMMENT ON THE AUDITORS' REPORT:**

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory and do not calls for any further comment.

6. **MEETINGS OF BOARD OF DIRECTORS:**

Seven Board Meetings were held during the Financial Year 2020-21 i.e. 11.05.2020, 01.06.2020, 10.08.2020, 01.09.2020, 07.09.2020, 09.11.2020 and 08.02.2021. The maximum gap between any two Board Meetings was less than one Hundred and Twenty (120) days.

The Annual General Meeting of the Company held on 30/09/2020.

AN Extra-Ordinary General Meeting of the Company held on 01/09/2020.

For OAN INDUSTRIES PVT. LTD.


DIRECTOR

For OAN INDUSTRIES PVT. LTD.


DIRECTOR

The names of Directors on the Board, their attendance at the Board Meetings are as under:

| Name of Director | Number of Meetings attended/ Total Meetings held during the F.Y. 2020-21 |
|---------------------|--|
| SUNIL KUMAR SHARMA | 7 |
| VISHNU KUMAR SHARMA | 7 |

7. AUDITORS' REPORT

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further comments.

8. EXTRACT OF ANNUAL RETURN:

The extract of Annual Return in Form No.MGT-9 as required under Section 92 of the Companies Act, 2013 for the financial year ending March 31, 2021 is annexed hereto as Annexure A and forms part of this report.

9. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No Material changes occurred subsequent to the close of the financial year of the Company to which the balance sheet relates and the date of the report like settlement of tax liabilities, operation of patent rights, depression in market value of investments, institution of cases by or against the company, sale or purchase of capital assets or destruction of any assets etc.

10. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

Not Applicable

11. DIRECTORS' RESPONSIBILITY STATEMENT:

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true


DIRECTOR


DIRECTOR

OAN INDUSTRIES PRIVATE LIMITED

CIN: U24290RJ2019PTC065299

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E-mail: SUNILTIME2009@GMAIL.COM

and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis; and

(e) The directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively. (Although this point is not applicable as the company is not a listed company.)

(f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

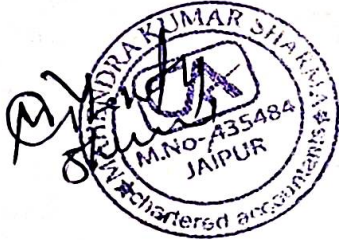
12. ACKNOWLEDGEMENTS:

An acknowledgement to all with whose help, cooperation and hard work the Company is able to achieve the results.

By Order of the Board,

OAN INDUSTRIES PRIVATE LIMITED

For OAN INDUSTRIES PVT. LTD.



For OAN INDUSTRIES PVT. LTD.

[Handwritten signature of Sunil Kumar Sharma]

SUNIL KUMAR SHARMA
DIRECTOR
DIN: 08481660

[Handwritten signature of Vishnu Kumar Sharma]
vish
DIRECTOR

VISHNU KUMAR SHARMA
DIRECTOR
DIN: 08481661

Place: Jaipur

Date: 14.07.2021

**FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN**

Annexure-I

As on financial year ended on 31.03.2021

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

REGISTRATION & OTHER DETAILS:

| | | |
|----|--|--|
| 1. | CIN | U24290RJ2019PTC065299 |
| 2. | Registration Date | 13/06/2019 |
| 3. | Name of the Company | OAN INDUSTRIES PRIVATE LIMITED |
| 4. | Category/Sub-category of the Company | - |
| 5. | Address of the Registered office & contact details | 134 Malhotra Nagar Jaipur Rajasthan 302039 |
| 6. | Whether listed company | NO |
| 7. | Name, Address & contact details of the Registrar & Transfer Agent, if any. | - |

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

| S. No. | Name and Description of main products / services | NIC Code of the Product/service | % to total turnover of the company |
|--------|---|---------------------------------|------------------------------------|
| 1 | Manufacturers, exporters, importers, buyers and sellers of and dealers in all Chemicals | 2029 | 100 |

**III. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)
Category-wise Share Holding**

| Category of Shareholders | No. of Shares held at the beginning of the year[As on 31-March-2020] | | | | No. of Shares held at the end of the year[As on 31-March-2021] | | | | % Change during the year |
|--------------------------|--|----------|--------|-------------------|--|----------|----------|-------------------|--------------------------|
| | Demat | Physical | Total | % of Total Shares | Demat | Physical | Total | % of Total Shares | |
| A. Promoter s | - | 10,000 | 10,000 | 100 | | 6,69,682 | 6,69,682 | 100 | - |
| (1) Indian | | 10,000 | 10,000 | 100 | | 6,69,682 | 6,69,682 | 100 | |
| a) Individual/ HUF | | 10,000 | 10,000 | 100 | | 6,69,682 | 6,69,682 | 100 | |
| b) Central Govt | | | | | | | | | |
| c) State Govt(s) | | | | | | | | | |
| d) Bodies Corp. | | | | | | | | | |
| e) Banks / FI | | | | | | | | | |
| f) Non Resident | | | | | | | | | |

For OAN INDUSTRIES PVT. LTD.

For OAN INDUSTRIES PVT. LTD.

S. May
DIRECTOR

Vish

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| Individual | | | | | | | | | |
| Total shareholding of Promoter (A) | | | | | | | | | |
| B. Public Shareholding | | | | | | | | | |
| 1. Institutions | | | | | | | | | |
| a) Mutual Funds | | | | | | | | | |
| b) Banks / FI | | | | | | | | | |
| c) Central Govt | | | | | | | | | |
| d) State Govt(s) | | | | | | | | | |
| e) Venture Capital Funds | | | | | | | | | |
| f) Insurance Companies | | | | | | | | | |
| g) FIs | | | | | | | | | |
| h) Foreign Venture Capital Funds | | | | | | | | | |
| i) Others (specify) | | | | | | | | | |
| Sub-total (B)(1):- | | | | | | | | | |
| 2. Non-institutions | | | | | | | | | |
| a) Bodies Corp. | | | | | | | | | |
| i) Indian | | | | | | | | | |
| ii) Overseas | | | | | | | | | |
| b) Individuals | | | | | | | | | |
| i) Individual shareholders holding nominal share capital upto Rs. 1 lakh | | | | | | | | | |
| ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh | | | | | | | | | |
| c) Others (specify) | | | | | | | | | |
| Non Resident Indians | | | | | | | | | |
| Overseas | | | | | | | | | |

For QAN INDUSTRIES PVT. LTD.

Amrity
DIRECTOR

For QAN INDUSTRIES PVT. LTD.

Vish
DIRECTOR

| | | | | | | | | | |
|--|--|-------|-------|-----|--|---------|----------|-----|--|
| Corporate Bodies | | | | | | | | | |
| Foreign Nationals | | | | | | | | | |
| Clearing Members | | | | | | | | | |
| Trusts | | | | | | | | | |
| Foreign Bodies - D R | | | | | | | | | |
| Sub-total (B)(2):- | | | | | | | | | |
| Total Public Shareholding (B)=(B)(1)+(B)(2) | | | | | | | | | |
| C. Shares held by Custodian for GDRs & ADRs | | | | | | | | | |
| Grand Total (A+B+C) | | 10000 | 10000 | 100 | | 669,682 | 6,69,682 | 100 | |

B) Shareholding of Promoter-

| SN | Shareholder's Name | Shareholding at the beginning of the year | | | Shareholding at the end of the year | | | % change in shareholding during the year |
|--------------|------------------------|---|----------------------------------|--|-------------------------------------|----------------------------------|--|--|
| | | No. of Shares | % of total Shares of the company | % of Shares Pledged / encumbered to total shares | No. of Shares | % of total Shares of the company | % of Shares Pledged / encumbered to total shares | |
| 1. | Sunil Kumar Sharma | 9,000 | 90.00 | - | 5,19,541 | 77.58 | - | (12.42) |
| 2. | Vishnu Kumar Sharma | 1,000 | 10.00 | - | - | - | - | (10.00) |
| 3. | Kailash Narayan Sharma | 0 | 0 | - | 1,49,141 | 22.27 | - | 22.27 |
| Total | | 10,000 | 100 | - | 6,68,682 | 100 | | |

C) Change in Promoters' Shareholding (please specify, if there is no change):

| SN | Particulars | Shareholding at the beginning of the year | | Cumulative Shareholding during the year | |
|----|------------------------------|---|----------------------------------|---|----------------------------------|
| | | No. of shares | % of total shares of the company | No. of shares | % of total shares of the company |
| | At the beginning of the year | 10000 | 100 | 519541 | 77.58 |
| | Allotment of Shares | 510541 | 77.58 | 510541 | 77.58 |
| | At the end of the year | 519541 | 77.58 | 519541 | 77.58 |

D) Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs): NIL

For OAN INDUSTRIES PVT. LTD.

[Signature]

DIRECTOR

E) Shareholding of Directors and Key Managerial Personnel:

For OAN INDUSTRIES PVT. LTD.

[Signature]

DIRECTOR

| SN | Shareholding of each Directors and each Key Managerial Personnel | Shareholding at the beginning of the year | | Cumulative Shareholding during the Year | |
|----|---|---|----------------------------------|---|----------------------------------|
| | | No. of shares | % of total shares of the company | No. of shares | % of total shares of the company |
| | At the beginning of the year | 10,000 | 100 | 10,000 | 100 |
| | Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.): | 6,59,682 | | 6,59,682 | |
| | At the end of the year | 6,69,682 | 100 | 6,69,682 | 100 |

F) **INDEBTEDNESS** -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

| | Secured Loans excluding deposits | Unsecured Loans | Deposits | Total Indebtedness |
|--|----------------------------------|-----------------|----------|--------------------|
| Indebtedness at the beginning of the financial year | - | | | |
| i) Principal Amount | | 12,10,000 | | 12,10,000 |
| ii) Interest due but not paid | | | | |
| iii) Interest accrued but not due | | | | |
| Total (i+ii+iii) | - | 12,10,000 | | 12,10,000 |
| Change in Indebtedness during the financial year | - | | | |
| * Addition | 1,43,52,661.27 | 1,46,23,219 | | 2,89,75,880 |
| * Reduction | | | | |
| Net Change | - | | | |
| Indebtedness at the end of the financial year | - | | | |
| i) Principal Amount | 1,43,52,661.27 | 1,58,33,219.09 | | 3,01,85,880.36 |
| ii) Interest due but not paid | | | | |
| iii) Interest accrued but not due | | | | |
| Total (i+ii+iii) | 1,43,52,661.27 | 1,58,33,219.09 | | 3,01,85,880.36 |

XI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

| SN. | Particulars of Remuneration | Name of MD/WTD/ Manager | | | Total Amount |
|-----|---|-------------------------|------|------|--------------|
| | | | ---- | --- | |
| 1 | Gross salary For OAN INDUSTRIES PVT. LTD. | N.A. | N.A. | N.A. | |

DIRECTOR

vishu

| | | | | | | |
|---|---|---|---|---|---|---|
| | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | | | | | |
| | (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 | | | | | |
| | (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961 | | | | | |
| 2 | Stock Option | | | | | |
| 3 | Sweat Equity | | | | | |
| 4 | Commission - as % of profit - others, specify... | | | | | |
| 5 | Others, please specify | | | | | |
| | Total (A) | | | | | |
| | Ceiling as per the Act | - | - | - | - | - |

B. Remuneration to other directors

| SN. | Particulars of Remuneration | Director (Name of Director) | | | | Total Amount |
|-----|--|-----------------------------|------|------|------|--------------|
| | | ---- | ---- | --- | --- | |
| 1 | Independent Directors | N.A. | N.A. | N.A. | N.A. | N.A. |
| | Fee for attending board committee meetings | | | | | |
| | Commission | | | | | |
| | Others, please specify | | | | | |
| | Total (1) | | | | | |
| 2 | Other Non-Executive Directors | | | | | |
| | Fee for attending board committee meetings | | | | | |
| | Commission | | | | | |
| | Salary | 1600000 | | | | 1600000 |
| | Total (2) | 1600000 | | | | 1600000 |
| | Total (B)= (1+2) | | | | | |
| | Total Managerial Remuneration | | | | | |
| | Overall Ceiling as per the Act | | | | | |

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

| SN | Particulars of Remuneration | Key Managerial Personnel | | | |
|----|---|--------------------------|------|------|-------|
| | | CEO | CS | CFO | Total |
| 1 | Gross salary | N.A. | N.A. | N.A. | N.A. |
| | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | | | | |
| | (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 | | | | |
| | (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961 | | | | |
| 2 | Stock Option | | | | |
| 3 | Sweat Equity | | | | |
| 4 | Commission | | | | |

For OAN INDUSTRIES PVT. LTD.

For OAN INDUSTRIES PVT. LTD.

[Signature]

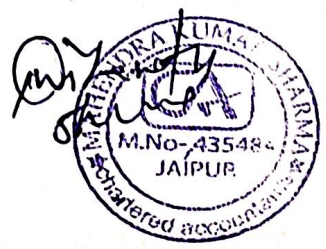
[Signature]

DIRECTOR

DIRECTOR

| | | | | | |
|---|------------------------|-----|------|------|------|
| | - as % of profit | | | | |
| | Others specify... | | | | |
| 5 | Others, please specify | | | | |
| | Total | N.A | N.A. | N.A. | N.A. |

XII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES: NA



For OAN INDUSTRIES PVT. LTD.
[Signature]
 DIRECTOR

For OAN INDUSTRIES PVT. LTD.
 vish
 DIRECTOR

INDEPENDENT AUDITORS' REPORT

To the Members of

Oan Industries Private Limited

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **Oan Industries Private Limited** ("the Company"), which comprise the balance sheet as at **March 31, 2021**, and the Statement of Profit and Loss and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, its profit (or Loss)* for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

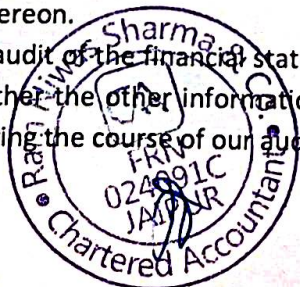
Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.



Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The boards of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

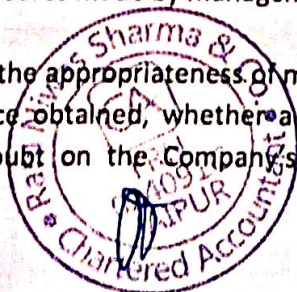
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material



uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

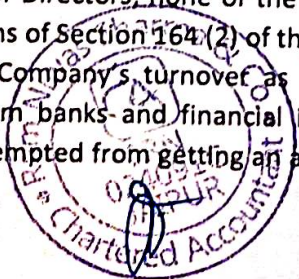
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

- (i) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (iii) The Balance Sheet and the statement of Profit and Loss, and Cash Flow Statement dealt with by this report are in agreement with the books of account.
- (iv) In our opinion, the aforesaid standalone financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.
- (v) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164(2) of the Act.
- (vi) Since the Company's turnover as per last audited financial statements is less than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls



Ram Niwas Sharma & Co.
Chartered Accountants

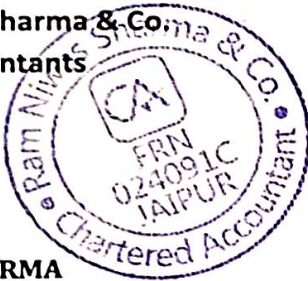
320, Unnati Tower, Central Spine,
Vidhyadhar Nagar, Jaipur- 302039
☎ +91-141-4013400
E-mail : caramniwas@rediffmail.com

over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.

(vii) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- c. There was no amount required to be transferred, to the Investor Education and Protection Fund by the company or there were no amounts which required to be transferred.

For Ram Niwas Sharma & Co.
Chartered Accountants
FRN: 024091C



RAM NIWAS SHARMA

(PROPRIETOR)

M No.: 079455

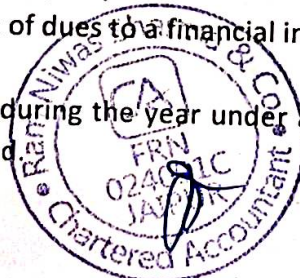
UDIN : 21079455AAAABM2242

Date: 14.07.2021

Place: Jaipur

Annexure referred to in our report to the Shareholders of Oan Industries Private Limited ('the company') for the year ended 31st March, 2021, we report that:

- (i)
 - (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
 - (b) The fixed assets have been physically verified by the management at reasonable intervals; As per information and explanation given to us there is no material discrepancies noticed on such verification.
 - (c) The capital expenses incurred during the year has been capitalized by the company.
- (ii)
 - (a) The management of the company has carried out physical verification of inventory at reasonable intervals;
 - (b) The procedure of physical verification of inventory followed by the management is reasonable and adequate in relation to the size of the company and the nature of its business.
 - (c) The company is maintaining proper records of inventory and it was stated that no material discrepancies were noticed on physical verification.
- (iii) The company has not granted any loans secured and unsecured to companies/firm or other parties covered in the registrar maintained under section 189 of Companies Act.
- (iv) In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) There is adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets.
- (vi) The company has not accepted any deposits and the directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under in relation to accepting of deposits are not applicable.
- (vii) It was stated by the management that the maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (viii)
 - (a) The company is regular in depositing undisputed statutory dues including provident fund, income tax, goods and service tax, duty of customs or cess and any other statutory dues with the appropriate authorities and there are no arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable.
 - (b) There are no case of any dues of income tax or goods and service tax or duty of customs or cess which have not been deposited on account of any dispute.
- (ix) The company has not defaulted in repayment of dues to a financial institutions or bank.
- (x) The company has not availed any term loan during the year under audit which were applied not for the purpose for which the loans were obtained.



- (xi) As per information and explanation given to us no fraud on or by the company has been noticed or reported during the year.
- (xii) The company is a private limited company and hence provision of section 197 read with schedule V of the Companies Act are not applicable. Accordingly, paragraph 3 (xi) of the order is not applicable.
- (xiii) The company is not a Nidhi Company, so this clause is not applicable in the case of that company.
- (xiv) The all transactions with related parties of the company had been complied with section 177 and 188 of Companies Act, 2013 were applicable and the details have been disclosed in the Financial Statement etc. as required by the applicable accounting standards.
- (xv) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- (xvi) The company has not entered into any non-cash transactions with directors or persons connected with him during the year.
- (xvii) The company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no instance of any resignation of the statutory auditors occurred during the year.
- (xix) No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.
- (xx) In respect of other than ongoing projects, the company has not transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act.
- (xxi) The company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934.

Jaipur : 14.07.2021



For Ram Niwas Sharma & Co.
Chartered Accountants

FRN: 024091C


RAM NIWAS SHARMA
(PROPRIETOR)

M No.: 079455

UDIN : 21079455AAAABM2242

ACCOUNTING POLICIES & NOTES ON ACCOUNTS : 27

Note No. : 1 To 3

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates:-

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

3. System of Accounting:-

(a)The Company prepares its accounts on accrual basis (except where otherwise stated) in accordance with the normally accepted accounting principles.

(b)Revenue from sale of goods is recognized as goods are dispatched and recorded at invoice value.

4. Valuation of Inventories (AS-2):-

Inventories are valued at cost price or net realizable value whichever is lower as certified by the management.

5. Depreciation (AS-6):-

Depreciation rate on the fixed assets has been computed on the basis of remaining useful life provided under Schedule II of the Companies Act, 2013 on the written down value Method.

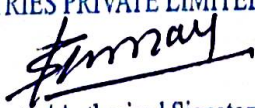
6. Revenue Recognition (AS-9) :-

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods, services, sales tax, service tax, excise duty and sales during trial run period, adjusted for discounts (net), Value Added Tax (VAT) and gain / loss on corresponding hedge contracts.

7. Fixed Assets (AS-10) :-

Fixed assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

For OAN INDUSTRIES PRIVATE LIMITED


Director/ Authorised Signatory

For OAN INDUSTRIES PRIVATE LIMITED


Director/ Authorised Signatory

OAN INDUSTRIES PRIVATE LIMITED

(F.Y. 2020-2021)

REGD ADDRESS: 134 Malhotra Nagar Jaipur Rajasthan 302039

CIN : U24232RJ2010PTC031447

E-mail: SUNILTIME2009@GMAIL.COM

8. Accounting For Taxes on Income (AS-22):-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date.

Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

In respect of unabsorbed depreciation/ carry forward of losses under the tax laws, deferred tax assets are recognized only to the extent that there is virtual certainty that future taxable income will be available against which such deferred tax assets can be realized

9. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

10. General:-

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

3. Notes on Accounts

1. Trade receivables, Trade payables and Loans & Advances have been taken at their book value and are subject to confirmation and reconciliation.

2. Payments to Auditors:-

| | 2020-2021 | 2019-2020 |
|-----------------------|-----------|-----------|
| Auditors Remuneration | | |
| Audit Fees | 40,000.00 | 30,000.00 |

3. Bank balances are reported after their reconciliation.

4. Cash balances are taken as per Management's Certificate.

5. Quantitative details in respect of Finished goods are available and certified by the management.

6. The Directors have foregone their sitting fee.

For OAN INDUSTRIES PRIVATE LIMITED

[Signature]
Director/ Authorised Signatory

For OAN INDUSTRIES PRIVATE LIMITED

vish
Director/ Authorised Signatory

OAN INDUSTRIES PRIVATE LIMITED

REGD ADDRESS: 134 Malhotra Nagar Jaipur Rajasthan 302039

CIN : U24232RJ2010PTC031447

E-mail: SUNILTIME2009@GMAIL.COM

7. Related Party disclosure

As per accounting standard 18 The Disclosures of transaction with the related parties are given below:-

(i) List of related parties where control exist and related parties with whom transactions have taken place and relationship:-

| S.No. | Name of Related Parties | Relationship |
|-------|--------------------------|---------------------------|
| 1 | Sunil Kumar Sharma | Key Managerial Personnel. |
| 2 | Vishnu Kumar Sharma | Key Managerial Personnel. |
| 3 | VRS Associates Pvt. Ltd. | Same Directors |
| 4 | Sushila Devi | Mother of Director |
| 5 | Krishna Sharma | Wife of Director |
| 6 | Asha Sharma | Wife of Director |

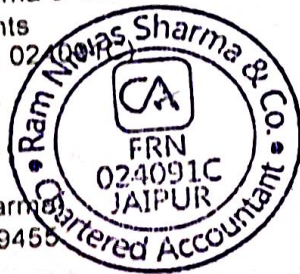
ii) Transactions during the year with related parties:

| S.No. | Nature of Transactions | Key Managerial Personnel. | Enterprises over which key managerial personnel able to exercise significant influence. | Person on which key managerial personnel able to exercise significant influence. |
|-------|------------------------|---------------------------|---|--|
| 1 | Salary | 27,00,000.00 | Nil | Nil |
| 2 | Commission | 21,49,584.00 | Nil | Nil |
| 3 | Office Rent | 3,05,000.00 | Nil | Nil |

Signature to notes 1 to 3

In terms of Our Separate Audit Report of Even Date Attached.

For and behalf of the Board of Directors,

For Ram Niwas Sharma & Co.
Chartered Accountants
(Firm Registration No. 024091C)(CA Ram Niwas Sharma
Membership No. 079455
Place: Jaipur
Date: 14/07/2021
UDIN : 21079455AAAABM2242

For OAN INDUSTRIES PRIVATE LIMITED

Director/ Authorised Signatory
Sunil Kumar Sharma
(DIRECTOR)
(DIN: DIN: 08481660)
Director/ Authorised Signatory
Vishnu Kumar Sharma
(DIRECTOR)
(DIN: 08481661)

Balance Sheet as at 31st March 2021

₹ in rupees

| Particulars | Note No. | As at 31st March 2021 | As at 31st March 2020 |
|--|----------|-----------------------|-----------------------|
| EQUITY AND LIABILITIES | | | |
| Shareholder's funds | | | |
| Share capital | 1 | 66,96,820.00 | 1,00,000.00 |
| Reserves and surplus | 2 | 54,96,967.71 | 6,00,032.93 |
| Money received against share warrants | | | |
| Share application money pending allotment | | 1,21,93,787.71 | 7,00,032.93 |
| Non-current liabilities | | | |
| Long-term borrowings | | | |
| Deferred tax liabilities (Net) | 3 | 1,19,458.00 | 93,152.00 |
| Other long term liabilities | | | |
| Long-term provisions | 4 | | |
| Current liabilities | | 1,19,458.00 | 93,152.00 |
| Short-term borrowings | 5 | | |
| Trade payables | 6 | 3,01,85,880.36 | 12,10,000.00 |
| (A) Micro enterprises and small enterprises | | | |
| (B) Others | | | |
| Other current liabilities | 7 | 1,02,48,675.92 | 17,49,694.37 |
| Short-term provisions | 4 | 2,65,625.19 | 38,72,713.00 |
| | | 24,36,621.00 | 1,73,125.00 |
| TOTAL | | 4,31,36,802.47 | 70,05,532.37 |
| ASSETS | | | |
| Non-current assets | | | |
| Property, Plant and Equipment | 8 | | |
| Tangible assets | | 2,48,55,304.53 | 23,28,585.80 |
| Intangible assets | | | |
| Capital work-in-Progress | | | |
| Intangible assets under development | | | |
| Non-current investments | | | |
| Deferred tax assets (net) | 3 | | |
| Long-term loans and advances | 9 | 2,71,301.00 | 46,500.00 |
| Other non-current assets | 10 | 2,58,289.60 | 2,07,852.80 |
| Current assets | | 2,53,84,895.13 | 25,82,938.60 |
| Current investments | 11 | 18,538.06 | |
| Inventories | 12 | 17,20,046.20 | 27,64,463.48 |
| Trade receivables | 13 | 2,00,89,516.99 | 5,33,746.00 |
| Cash and cash equivalents | 14 | 16,75,494.82 | 11,27,003.35 |
| Short-term loans and advances | 9 | 2,61,500.00 | 1,68,593.60 |
| Other current assets | 15 | 63,00,056.98 | 6,21,972.27 |
| TOTAL | | 3,00,65,153.05 | 52,15,778.70 |
| | | 5,54,50,048.18 | 77,98,717.30 |

27

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

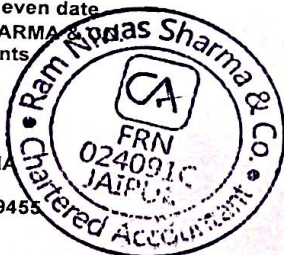
The accompanying notes are an integral part of the financial statements.

As per our report of even date

For RAM NIWAS SHARMA

Chartered Accountants

(FRN: 024091C)



RAM NIWAS SHARMA
PROPRIETOR
Membership No.: 079455
Place: JAIPUR
Date: 14/07/2021
UDIN : 21079455AAAABM2242

For OAN INDUSTRIES PVT. LTD.

For and on behalf of the Board of Directors
For OAN INDUSTRIES PVT. LTD.

Sunil Kumar Sharma
SUNIL KUMAR SHARMA
DIRECTOR
DIN: 08481660

vish
VISHNU KUMAR SHARMA
DIRECTOR
DIN: 08481661

Statement of Profit and loss for the year ended 31st March 2021

₹ in rupees

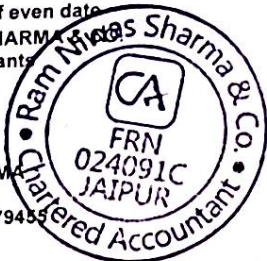
| Particulars | Note No. | 31st March 2021 | 31st March 2020 |
|--|----------|-----------------------|-----------------------|
| Revenue | | | |
| Revenue from operations | 16 | 9,51,94,424.61 | 1,81,10,698.19 |
| Less: Excise duty | | | |
| Net Sales | | 9,51,94,424.61 | 1,81,10,698.19 |
| Other income | 17 | 9,691.00 | 3,460.00 |
| Total revenue | | 9,52,04,115.61 | 1,81,14,158.19 |
| Expenses | | | |
| Cost of material Consumed | 18 | 6,14,39,299.32 | 99,44,261.84 |
| Purchase of stock-in-trade | | | |
| Changes in inventories | 19 | (1,20,966.07) | (52,967.56) |
| Employee benefit expenses | 20 | 64,48,626.00 | 15,01,659.19 |
| Finance costs | 21 | 4,90,965.57 | |
| Depreciation and amortization expenses | 22 | 15,10,880.00 | 1,98,058.00 |
| Other expenses | 23 | 1,81,12,070.01 | 57,01,834.98 |
| Total expenses | | 8,78,80,874.83 | 1,72,92,846.45 |
| Profit before exceptional, extraordinary and prior period items and tax | | 73,23,240.78 | 8,21,311.74 |
| Exceptional items | | | |
| Profit before extraordinary and prior period items and tax | | 73,23,240.78 | 8,21,311.74 |
| Extraordinary items | | | |
| Prior period item | | | |
| Profit before tax | | 73,23,240.78 | 8,21,311.74 |
| Tax expenses | | | |
| Current tax | 24 | 24,00,000.00 | 1,28,125.00 |
| Deferred tax | 25 | 26,306.00 | 93,152.00 |
| Excess/short provision relating earlier year tax | | | |
| | | 48,96,934.78 | 6,00,034.74 |
| Profit(Loss) for the period | | | |
| Earning per share | | | |
| Basic | 26 | | |
| Before extraordinary Items | | 9.03 | 60.00 |
| After extraordinary Adjustment | | 9.03 | 60.00 |
| Diluted | | | |
| Before extraordinary Items | | | |
| After extraordinary Adjustment | | | |

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS 27

The accompanying notes are an integral part of the financial statements.

As per our report of even date
 For RAM NIWAS SHARMA
 Chartered Accountants
 (FRN: 024091C)

RAM NIWAS SHARMA
 PROPRIETOR
 Membership No.: 079455
 Place: JAIPUR
 Date: 14/07/2021
 UDIN : 21079455AAAAAM2242



For OAN INDUSTRIES PVT. LTD.

For and on behalf of the Board of Directors

Sharma
 SUNIL KUMAR SHARMA
 DIRECTOR
 DIN: 08481660

vish
 VISHNU KUMAR SHARMA
 DIRECTOR
 DIN: 08481661

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2021

₹ in rupees

| PARTICULARS | | 31st March 2021 | 31st March 2020 |
|-------------|--|-------------------------|-----------------------|
| A. | Cash Flow From Operating Activities | | |
| | Net Profit before tax and extraordinary items(as per Statement of Profit and Loss) | 73,23,240.78 | 8,21,311.74 |
| | Adjustments for non Cash/ Non trade items: | | |
| | Depreciation & Amortization Expenses | 15,10,880.00 | 1,98,058.00 |
| | Finance Cost | 4,90,965.57 | |
| | Interest received | (9,691.00) | |
| | Operating profits before Working Capital Changes | 93,15,395.35 | 10,19,369.74 |
| | Adjusted For: | | |
| | (Increase) / Decrease in trade receivables | (1,95,55,770.99) | (5,33,746.00) |
| | Increase / (Decrease) in trade payables | 84,98,981.55 | 17,49,694.37 |
| | (Increase) / Decrease in inventories | 10,44,417.28 | (27,64,463.48) |
| | Increase / (Decrease) in other current liabilities | (36,15,466.81) | 39,17,713.00 |
| | (Increase) / Decrease in Short Term Loans & Advances | (92,906.40) | (1,68,593.60) |
| | (Increase) / Decrease in other current assets | (56,78,084.71) | (6,21,972.27) |
| | Cash generated from Operations | (1,00,83,434.73) | 25,98,001.76 |
| | Income Tax (Paid) / Refund | (1,28,125.00) | |
| | Net Cash flow from Operating Activities(A) | (1,02,11,559.73) | 25,98,001.76 |
| B. | Cash Flow From Investing Activities | | |
| | Purchase of tangible assets | (2,40,37,598.73) | (25,26,643.80) |
| | Current Investments / (Purchased) sold | (18,538.06) | |
| | Interest Received | 9,691.00 | |
| | Cash advances and loans made to other parties | (2,24,801.00) | (46,500.00) |
| | Other Inflow / (Outflows) of cash | (50,436.80) | (2,07,852.80) |
| | Net Cash used in Investing Activities(B) | (2,43,21,683.59) | (27,80,996.60) |
| C. | Cash Flow From Financing Activities | | |
| | Finance Cost | (4,90,965.57) | |
| | Increase in / (Repayment) of Short term Borrowings | 2,89,75,880.36 | 12,10,000.00 |
| | Increase / (Decrease) in share capital | 65,96,820.00 | 1,00,000.00 |
| | Net Cash used in Financing Activities(C) | 3,50,81,734.79 | 13,10,000.00 |
| D. | Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C) | 5,48,491.47 | 11,27,005.16 |
| E. | Cash & Cash Equivalents at Beginning of period | 11,27,003.35 | |
| F. | Cash & Cash Equivalents at End of period | 16,75,494.82 | 11,27,003.35 |
| G. | Net Increase / (Decrease) in Cash & Cash Equivalents(F-E) | 5,48,491.47 | 11,27,003.35 |
| H. | Difference (F-(D+E)) | | (1.81) |

The accompanying notes are an integral part of the financial statements.

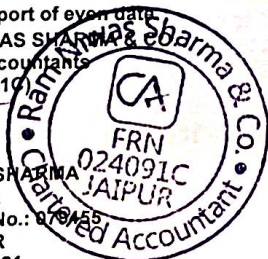
As per our report of even date

For RAM NIWAS SHARMA

Chartered Accountants

(FRN: 024091C)

RAM NIWAS SHARMA
PROPRIETOR
Membership No.: 024091C
Place: JAIPUR
Date: 14/07/2021
UDIN : 21079455AAAABM2242



For OAN INDUSTRIES PVT. LTD. For and on behalf of the Board of Directors LTD.

SUNIL KUMAR SHARMA
DIRECTOR
DIN: 08481660

VISHNU KUMAR SHARMA
DIRECTOR
DIN: 08481661

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

OAN INDUSTRIES PRIVATE LIMITED
134, MALHOTRA NAGAR, NEAR VIDHYADHAR NAGAR STADIUM,
VIDHYADHAR NAGAR, JAIPUR-302039
CIN : U24290RJ2019PTC065299

Notes to Financial statements for the year ended 31st March 2021

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

| Particulars | ₹ in rupees | |
|---|-----------------------|-----------------------|
| | As at 31st March 2021 | As at 31st March 2020 |
| Authorised : 1000000 (31/03/2020:100000) Equity shares of Rs. 10.00/- par value | 1,00,00,000.00 | 10,00,000.00 |
| Issued : 669682 (31/03/2020:10000) Equity shares of Rs. 10.00/- par value | 66,96,820.00 | 1,00,000.00 |
| Subscribed and paid-up : 669682 (31/03/2020:10000) Equity shares of Rs. 10.00/- par value | 66,96,820.00 | 1,00,000.00 |
| Total | 66,96,820.00 | 1,00,000.00 |

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

| Equity shares | As at 31st March 2021 | | As at 31st March 2020 | |
|---|-----------------------|---------------------|-----------------------|--------------------|
| | No. of Shares | Amount | No. of Shares | Amount |
| At the beginning of the period | 10,000 | 1,00,000.00 | | |
| Issued during the Period | | | | |
| Other Issue | | | 10,000 | 1,00,000.00 |
| Other Issue | 6,59,682 | 65,96,820.00 | | |
| Redeemed or bought back during the period | | | | |
| Outstanding at end of the period | 6,69,682 | 66,96,820.00 | 10,000 | 1,00,000.00 |

Right, Preferences and Restriction attached to shares

Equity shares

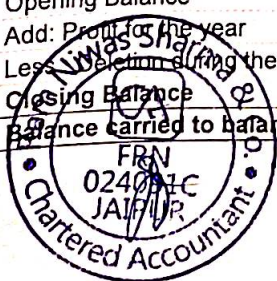
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

| Type of Share | Name of Shareholders | As at 31st March 2021 | | As at 31st March 2020 | |
|--------------------|------------------------|-----------------------|--------------|-----------------------|---------------|
| | | No. of Shares | % of Holding | No. of Shares | % of Holding |
| Equity [NV: 10.00] | Sunil Kumar Sharma | 5,19,541 | 77.58 | 9,000 | 90.00 |
| Equity [NV: 10.00] | Kailash Narayan Sharma | 1,49,141 | 22.27 | | |
| Equity [NV: 10.00] | Vishnu Kumar Sharma | | | 1,000 | 10.00 |
| | Total : | 6,68,682 | 99.85 | 10,000 | 100.00 |

Note No. 2 Reserves and surplus

| Particulars | ₹ in rupees | |
|----------------------------------|-----------------------|-----------------------|
| | As at 31st March 2021 | As at 31st March 2020 |
| Surplus | | |
| Opening Balance | 6,00,032.93 | (1.81) |
| Add: Profit for the year | 48,96,934.78 | 6,00,034.74 |
| Less: Dividend for the year | | |
| Closing Balance | 54,96,967.71 | 6,00,032.93 |
| Balance carried to balance sheet | 54,96,967.71 | 6,00,032.93 |



For OAN INDUSTRIES PVT. LTD.

Sunil
DIRECTOR

For OAN INDUSTRIES PVT. LTD.

Vish
DIRECTOR

₹ in rupees

Note No. 3 Deferred Tax

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|------------------------------|-----------------------|-----------------------|
| Deferred tax liability | | |
| Deferred Tax Liabilities | 1,19,458.00 | 93,152.00 |
| Gross deferred tax liability | 1,19,458.00 | 93,152.00 |
| Net deferred tax liability | 1,19,458.00 | 93,152.00 |

₹ in rupees

Note No. 4 Provisions

| Particulars | As at 31st March 2021 | | | As at 31st March 2020 | | |
|-----------------------|-----------------------|--------------|--------------|-----------------------|-------------|-------------|
| | Long-term | Short-term | Total | Long-term | Short-term | Total |
| Other provisions | | | | | | |
| Audit Fees | | 36,625.00 | 36,625.00 | | 30,000.00 | 30,000.00 |
| Professional Fees | | | | | 15,000.00 | 15,000.00 |
| Current tax provision | | 23,99,996.00 | 23,99,996.00 | | 1,28,125.00 | 1,28,125.00 |
| | | 24,36,621.00 | 24,36,621.00 | | 1,73,125.00 | 1,73,125.00 |
| Total | | 24,36,621.00 | 24,36,621.00 | | 1,73,125.00 | 1,73,125.00 |

₹ in rupees

Note No. 5 Short-term borrowings

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|--|-----------------------|-----------------------|
| Loans Repayable on Demands - From banks | | |
| HDFC Bank secured | 85,84,831.50 | |
| State Bank of India secured | 6,88,201.77 | |
| RIICO Limited secured | 50,79,628.00 | |
| | 1,43,52,661.27 | |
| Loans Repayable on Demands - From Others | | |
| Axis Bank unsecured | 34,51,105.00 | |
| Bajaj Financial Services Ltd. unsecured | 20,23,189.00 | |
| ICICI Bank unsecured | 15,05,000.00 | |
| IDFC Bank unsecured | 8,70,966.71 | |
| RBL Bank unsecured | 16,05,000.00 | |
| Tata Capital Financial Services Ltd. unsecured | 15,10,000.00 | |
| Directors unsecured | 18,67,958.38 | 12,10,000.00 |
| | 1,28,33,219.09 | 12,10,000.00 |
| Loans and Advances from related parties | | |
| Loans and advances from others unsecured | 30,00,000.00 | |
| | 30,00,000.00 | |
| The Above Amount Includes | | |
| Secured Borrowings | 1,43,52,661.27 | |
| Unsecured Borrowings | 1,58,33,219.09 | 12,10,000.00 |
| Total | 3,01,85,880.36 | 12,10,000.00 |

₹ in rupees

Note No. 6 Trade payables

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|---|-----------------------|-----------------------|
| (A) Micro enterprises and small enterprises | | |
| | 1,02,48,675.92 | 17,49,694.37 |
| (B) Others | 1,02,48,675.92 | 17,49,694.37 |
| Total | | |

₹ in rupees

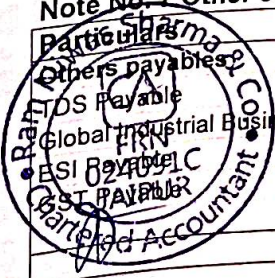
Note No. 7 Other current liabilities

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|-------------------------------------|-----------------------|-----------------------|
| Others payables | 2,18,809.00 | 1,25,434.00 |
| OS Payable | | 37,47,279.00 |
| Global Industrial Business Solution | 5,900.00 | |
| ESI Payable | 40,916.19 | |
| Total | 2,65,625.19 | 38,72,713.00 |

For OAN INDUSTRIES PVT. LTD.

DIRECTOR

DIRECTOR



Sharma
 02/04/2021

vish

Note No. 8 Property, Plant and Equipment as at 31st March 2021

₹ in rupees

| Assets | Useful Life (In Years) | Gross Block | | | | Accumulated Depreciation/ Amortisation | | | Net Block | | | |
|--------------------------|------------------------|------------------------------|---------------------------|---|--------------------------|--|------------------------------|--------------------------|--|-------------------------------|-------------------------------|---------------------|
| | | Balance as at 1st April 2020 | Additions during the year | Addition on account of business acquisition | Deletion during the year | Balance as at 31st March 2021 | Balance as at 1st April 2020 | Provided during the year | Deletion / adjustments during the year | Balance as at 31st March 2021 | Balance as at 31st March 2020 | |
| A Tangible assets | | | | | | | | | | | | |
| Own Assets | | | | | | | | | | | | |
| Activa 5G Scooter | 10.00 | 55,109.32 | | | | 55,109.32 | 3,547.00 | 13,349.00 | | 16,896.00 | 38,213.32 | 51,562.32 |
| HF Deluxe | 10.00 | 40,817.00 | | | | 40,817.00 | 3,840.00 | 9,573.00 | | 13,413.00 | 27,404.00 | 36,977.00 |
| Tata Nexon | 8.00 | | 9,90,250.00 | | | 9,90,250.00 | | 2,31,306.00 | | 2,31,306.00 | 7,58,944.00 | |
| CCTV Camera | 5.00 | 68,981.00 | 31,427.00 | | | 1,00,408.00 | 12,863.00 | 27,922.00 | | 40,785.00 | 59,623.00 | 56,118.00 |
| Mobile and Tab | 5.00 | 1,25,281.29 | 8,16,239.00 | | | 9,41,520.29 | 5,544.00 | 2,09,002.00 | | 2,14,546.00 | 7,26,974.29 | 1,19,737.29 |
| Fire Equipments | 5.00 | | 13,500.00 | | | 13,500.00 | | 483.00 | | 483.00 | 13,017.00 | |
| LED Samsung | 5.00 | | 37,492.00 | | | 37,492.00 | | 12,777.00 | | 12,777.00 | 24,715.00 | |
| Furniture and Fixture | 10.00 | 4,21,901.81 | 7,12,732.24 | | | 11,34,634.05 | 31,797.00 | 1,86,735.00 | | 2,18,532.00 | 9,16,102.05 | 3,90,104.81 |
| HP Printer | 3.00 | 19,068.00 | 17,322.12 | | | 36,390.12 | 5,923.00 | 16,063.00 | | 21,986.00 | 14,404.12 | 13,145.00 |
| Note Book | 3.00 | | 2,35,024.36 | | | 2,35,024.36 | | 76,013.00 | | 76,013.00 | 1,59,011.36 | |
| Plant and Machinery | 15.00 | 17,95,485.38 | 38,85,320.00 | | | 56,80,805.38 | 1,34,544.00 | 5,78,290.00 | | 7,12,834.00 | 49,67,971.38 | 16,60,941.38 |
| Air Condition | 5.00 | | 1,65,639.38 | | | 1,65,639.38 | | 31,803.00 | | 31,803.00 | 1,33,836.38 | |
| DG Set | 40.00 | | 2,54,237.00 | | | 2,54,237.00 | | 7,594.00 | | 7,594.00 | 2,46,643.00 | |
| EPABX System | 5.00 | | 21,600.00 | | | 21,600.00 | | 3,334.00 | | 3,334.00 | 18,266.00 | |
| Weighing Scale | 5.00 | | 12,542.38 | | | 12,542.38 | | 4,538.00 | | 4,538.00 | 8,004.38 | |
| Building | 30.00 | | 86,66,445.25 | | | 86,66,445.25 | | 78,962.00 | | 78,962.00 | 85,87,483.25 | |
| Tube Well | 5.00 | | 1,54,345.00 | | | 1,54,345.00 | | 23,136.00 | | 23,136.00 | 1,31,209.00 | |
| Land at Manda RIICO | 0.00 | | 80,23,483.00 | | | 80,23,483.00 | | | | | 80,23,483.00 | |
| Total (A) | | 25,26,643.80 | 2,40,37,598.73 | | | 2,65,64,242.53 | 1,98,058.00 | 15,10,880.00 | | 17,08,938.00 | 2,48,55,304.53 | 23,28,585.80 |
| P.Y Total | | | 25,26,643.80 | | | 25,26,643.80 | | 1,98,058.00 | | 1,98,058.00 | 23,28,585.80 | |

General Notes :

- No depreciation if remaining useful life is negative or zero.
- If asset is used for less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2020 less residual value.
- Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

For OAN INDUSTRIES PVT. LTD.

Sharma
DIRECTOR

vish
DIRECTOR



₹ in rupees

Note No. 9 Loans and advances

| Particulars | As at 31st March 2021 | | As at 31st March 2020 | |
|---------------------------------------|-----------------------|--------------------|-----------------------|--------------------|
| | Long-term | Short-term | Long-term | Short-term |
| Security Deposit | | | | |
| Unsecured, considered good | 2,71,301.00 | | 46,500.00 | |
| | 2,71,301.00 | | 46,500.00 | |
| Loans and advances to related parties | | | | 1,25,585.00 |
| Secured, considered good | | 2,61,500.00 | | 1,25,585.00 |
| | | 2,61,500.00 | | |
| Other loans and advances | | | | 43,008.60 |
| Secured, considered good(Head) | | | | 43,008.60 |
| Total | 2,71,301.00 | 2,61,500.00 | 46,500.00 | 1,68,593.60 |

₹ in rupees

Note No. 10 Other non-current assets

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|----------------------|-----------------------|-----------------------|
| Other Assets | | 2,07,852.80 |
| Preliminary Expenses | 2,58,289.60 | 2,07,852.80 |
| Total | 2,58,289.60 | 2,07,852.80 |

₹ in rupees

Note No. 11 Current investments

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|--|-----------------------|-----------------------|
| Other current investments (Quoted) | | |
| In Others | | |
| FDR with Banks (Lower of cost and Market value) | 18,538.06 | |
| Gross Investment | 18,538.06 | |
| Net Investment | 18,538.06 | |
| Aggregate amount of quoted investments (Market Value:0) (2020:0) | 18,538.06 | |
| Aggregate amount of unquoted investments | | |

₹ in rupees

Note No. 12 Inventories

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|---|-----------------------|-----------------------|
| (Valued at cost or NRV unless otherwise stated) | | |
| Finished Goods | 1,73,933.63 | 27,64,463.48 |
| Raw Material3 | 15,46,112.57 | |
| Total | 17,20,046.20 | 27,64,463.48 |

₹ in rupees

Note No. 13 Trade receivables

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|----------------------------|-----------------------|-----------------------|
| Less than six months | | |
| Unsecured, Considered Good | 2,00,89,516.99 | 5,33,746.00 |
| Total | 2,00,89,516.99 | 5,33,746.00 |
| Total | 2,00,89,516.99 | 5,33,746.00 |

₹ in rupees

Note No. 14 Cash and cash equivalents

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|---------------------|-----------------------|-----------------------|
| Balance with banks | | |
| Axis Bank Ltd. | 10,956.33 | 15,484.36 |
| State Bank of India | 6,22,367.73 | 8,36,536.34 |
| Yes Bank Ltd. | 8,800.00 | 0.65 |
| IOFC BankRN | 8,46,698.76 | |
| IOFC F034091C | 91,458.00 | |
| Total | 15,80,280.82 | 8,52,021.35 |



For OAN INDUSTRIES PVT. LTD.

Vishwas Sharma
 DIRECTOR

For OAN INDUSTRIES PVT. LTD.

Vishwas
 DIRECTOR

| | | |
|--------------|--------------|--------------|
| Cash in hand | | |
| Cash in hand | 95,214.00 | 2,74,982.00 |
| Total | 95,214.00 | 2,74,982.00 |
| Total | 16,75,494.82 | 11,27,003.35 |

Note No. 15 Other current assets

₹ in rupees

| Particulars | As at 31st March 2021 | As at 31st March 2020 |
|----------------|-----------------------|-----------------------|
| Other Assets | | |
| GST Refundable | 62,90,204.00 | 6,21,972.27 |
| TCS Refundable | 9,852.98 | |
| Total | 63,00,056.98 | 6,21,972.27 |

Note No. 16 Revenue from operations

₹ in rupees

| Particulars | 31st March 2021 | 31st March 2020 |
|----------------------------------|-----------------|-----------------|
| Sale of products | 9,39,27,921.15 | 1,73,73,686.68 |
| Other operating revenues | | |
| Duty Drawbank | 8,56,467.00 | 2,03,623.00 |
| Foreign Exchange Rate Difference | 4,10,036.46 | 5,33,388.51 |
| | 12,66,503.46 | 7,37,011.51 |
| Net revenue from operations | 9,51,94,424.61 | 1,81,10,698.19 |

Note No. 17 Other income

₹ in rupees

| Particulars | 31st March 2021 | 31st March 2020 |
|----------------------------|-----------------|-----------------|
| Interest Income | 9,691.00 | |
| Other non-operating income | | |
| Balances Written off | | 3,460.00 |
| | | 3,460.00 |
| Total | 9,691.00 | 3,460.00 |

Note No. 18 Cost of material Consumed

₹ in rupees

| Particulars | 31st March 2021 | 31st March 2020 |
|----------------------------|-----------------|-----------------|
| Inventory at the beginning | | |
| Raw Material | 27,11,495.92 | |
| | 27,11,495.92 | |
| Add:Purchase | | |
| Raw Material | 6,02,73,915.97 | 1,26,55,757.76 |
| | 6,02,73,915.97 | 1,26,55,757.76 |
| Less:-Inventory at the end | | |
| Raw Material | 15,46,112.57 | 27,11,495.92 |
| | 15,46,112.57 | 27,11,495.92 |
| Total | 6,14,39,299.32 | 99,44,261.84 |

Details of material consumed

₹ in rupees

| Particulars | 31st March 2021 | 31st March 2020 |
|--------------------------|-----------------|-----------------|
| Raw Material | | |
| Consumption raw material | 6,14,39,299.32 | 99,44,261.84 |
| | 6,14,39,299.32 | 99,44,261.84 |
| Total | 6,14,39,299.32 | 99,44,261.84 |

Details of inventory

₹ in rupees

| Particulars | 31st March 2021 | 31st March 2020 |
|--------------------------|-----------------|-----------------|
| Raw Material | | |
| Consumption raw material | 15,46,112.57 | 27,11,495.92 |
| | 15,46,112.57 | 27,11,495.92 |
| Total | 15,46,112.57 | 27,11,495.92 |

FOR OAN INDUSTRIES PVT. LTD.

Sanjay

Vish



Details of purchase

| Particulars | ₹ in rupees | |
|--------------------------|-----------------------|-----------------------|
| | 31st March 2021 | 31st March 2020 |
| Raw Material | | |
| Consumption raw material | 6,02,73,915.97 | 1,26,55,757.76 |
| Total | 6,02,73,915.97 | 1,26,55,757.76 |

Note No. 19 Changes in inventories

| Particulars | ₹ in rupees | |
|---|--------------------|------------------|
| | 31st March 2021 | 31st March 2020 |
| Inventory at the end of the year | | |
| Finished Goods | 1,73,933.63 | 52,967.56 |
| Inventory at the beginning of the year | 1,73,933.63 | 52,967.56 |
| Finished Goods | 52,967.56 | |
| (Increase)/decrease in inventories | 52,967.56 | |
| Finished Goods | (1,20,966.07) | (52,967.56) |
| | (1,20,966.07) | (52,967.56) |

Note No. 20 Employee benefit expenses

| Particulars | ₹ in rupees | |
|--|---------------------|---------------------|
| | 31st March 2021 | 31st March 2020 |
| Salaries and Wages | 64,11,469.00 | 14,34,002.00 |
| Contribution to provident and other fund | 20,663.00 | |
| Staff welfare Expenses | 16,494.00 | 67,657.19 |
| Total | 64,48,626.00 | 15,01,659.19 |

Note No. 21 Finance costs

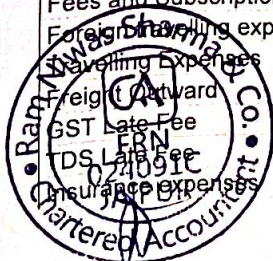
| Particulars | ₹ in rupees | |
|--------------------------------------|--------------------|-----------------|
| | 31st March 2021 | 31st March 2020 |
| Interest and Loan Processing Charges | 4,90,965.57 | |
| Total | 4,90,965.57 | |

Note No. 22 Depreciation and amortization expenses

| Particulars | ₹ in rupees | |
|---------------------------------|---------------------|--------------------|
| | 31st March 2021 | 31st March 2020 |
| Depreciation on tangible assets | 15,10,880.00 | 1,98,058.00 |
| Total | 15,10,880.00 | 1,98,058.00 |

Note No. 23 Other expenses

| Particulars | ₹ in rupees | |
|---|-----------------------|------------------|
| | 31st March 2021 | 31st March 2020 |
| Audit fees | 40,000.00 | 30,000.00 |
| Bank charges | 5,98,794.22 | 836.66 |
| Commission paid to other selling agents | 27,49,584.00 | 10,91,692.00 |
| Electricity and Water expenses | 56,171.00 | 18,362.00 |
| Rent | 4,80,000.00 | 1,63,000.00 |
| Director's remuneration | 16,00,000.00 | 9,00,000.00 |
| Conveyance expenses | 1,640.00 | 935.00 |
| Freight Inward | 35,81,698.00 | 3,20,470.00 |
| Loading and Unloading | 2,52,055.00 | 20,664.00 |
| Power and Fuel | 15,62,030.00 | 2,31,399.00 |
| Repair and Maintenance | 9,02,419.48 | 1,56,440.13 |
| Fees and Subscription | 29,866.46 | 46,009.86 |
| Foreign Traveling expenses | | 7,17,094.23 |
| Traveling Expenses | 86,460.18 | 1,13,251.00 |
| Freight Outward | 15,19,316.00 | 7,06,760.00 |
| GST Late Fee | 400.00 | 690.00 |
| TDS Late Fee | 6,417.00 | |
| Insurance expenses | | 31,862.00 |
| Total | 2,72,40,400.00 | 31,862.00 |



For OAN INDUSTRIES PVT. LTD.

Rajiv Mehta

OAN INDUSTRIES PVT. LTD.

vish

OAN INDUSTRIES PRIVATE LIMITED
134, MALHOTRA NAGAR, NEAR VIDHYADHAR NAGAR STADIUM, VIDHYADHAR NAGAR, JAIPUR-302039
CIN : U24290RJ2019PTC065299

| | | |
|----------------------------------|-----------------------|---------------------|
| Office Expenses | | |
| Postage expenses | 3,96,045.78 | 1,79,533.27 |
| Preliminary expenses written off | 4,18,934.39 | 69,943.26 |
| Printing and stationery | 77,563.20 | 51,963.20 |
| Export Expenses | 79,100.00 | 25,182.00 |
| Telephone expenses | 19,28,172.00 | 7,18,005.56 |
| Vehicle running expenses | 65,329.39 | 19,621.68 |
| Advertising expenses | 4,97,471.65 | 6,059.71 |
| Professional expenses | 1,47,096.12 | 67,060.42 |
| Festival celebration expenses | 20,200.00 | 15,000.00 |
| Interest on Income Tax | 16,666.00 | |
| Interest on TDS Late Payment | 14,151.00 | |
| Legal expenses | 6,278.00 | |
| ROC Fees | 55,762.74 | |
| Sales Promotion Expenses | 11,510.00 | |
| Packing Expenses | 5,59,477.00 | |
| Total | 1,81,12,070.01 | 57,01,834.98 |

Note No. 24 Current tax

₹ in rupees

| Particulars | 31st March 2021 | 31st March 2020 |
|--|---------------------|--------------------|
| Current tax pertaining to current year | 24,00,000.00 | 1,28,125.00 |
| Total | 24,00,000.00 | 1,28,125.00 |

Note No. 25 Deferred tax

₹ in rupees

| Particulars | 31st March 2021 | 31st March 2020 |
|--------------|------------------|------------------|
| Deferred tax | 26,306.00 | 93,152.00 |
| Total | 26,306.00 | 93,152.00 |



For OAN INDUSTRIES PVT. LTD.

[Signature]
 DIRECTOR

For OAN INDUSTRIES PVT. LTD.

[Signature]
 DIRECTOR

OAN INDUSTRIES PRIVATE LIMITED
 134, MALHOTRA NAGAR, NEAR VIDHYADHAR NAGAR STADIUM, VIDHYADHAR NAGAR, JAIPUR-302039
 CIN : U24290RJ2019PTC065299

(F.Y. 2020-2021)

| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) |
|--------------|---------------------------|------------------------|--------------------|-------------|-------------------------------|--|---|---|---|-----------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Building | 23/02/2021 | 81,86,529.81 | 4,09,326.49 | | | 10950.00 | 0.00 | 10950.00 | 37.00 | 9.50 | 78,837.00 |
| Building | 31/03/2021 | 4,79,915.44 | 23,995.77 | | | 10950.00 | 0.00 | 10950.00 | 1.00 | 9.50 | 125.00 |
| Total | | 86,66,445.25 | 4,33,322.26 | | | | | | | | 78,962.00 |

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | DG Set | Useful Life (In Years) | 40.00 | | | | | | | | |
|----------------|---------------------------|------------------------|------------------|-------------|-------------------------------|--|---|---|---|-----------|---|
| Group of asset | Plant and Machinery | Shift Type | Single | | | | | | | | |
| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| DG Set 25KVA | 01/11/2020 | 2,54,237.00 | 12,711.85 | | | 14600.00 | 0.00 | 14600.00 | 151.00 | 7.22 | 7,594.00 |
| Total | | 2,54,237.00 | 12,711.85 | | | | | | | | 7,594.00 |

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | EPABX System | Useful Life (In Years) | 5.00 | | | | | | | | |
|----------------|---------------------------|------------------------|-----------------|-------------|-------------------------------|--|---|---|---|-----------|---|
| Group of asset | Plant and Machinery | Shift Type | Single | | | | | | | | |
| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| EPABX System | 27/11/2020 | 21,600.00 | 1,080.00 | | | 1825.00 | 0.00 | 1825.00 | 125.00 | 45.07 | 3,334.00 |
| Total | | 21,600.00 | 1,080.00 | | | | | | | | 3,334.00 |



For OAN INDUSTRIES PVT. LTD.

For OAN INDUSTRIES PVT. LTD.

Prakash
 DIRECTOR

Vish
 DIRECTOR

OAN INDUSTRIES PRIVATE LIMITED
 134, MALHOTRA NAGAR, NEAR VIDHYADHAR NAGAR STADIUM, VIDHYADHAR NAGAR, JAIPUR-302039
 CIN : U24290RJ2019PTC065299

(F.Y. 2020-2021)

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | | Activa 5G Scooter | | Useful Life (In Years) | | 10.00 | | | | | |
|-------------------|---------------------------|------------------------|-----------------|------------------------|-------------------------------|--|---|---|---|-----------|---|
| Group of asset | | Motor Vehicles | | Shift Type | | Single | | | | | |
| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Activa 5G Scooter | 01/01/2020 | 55,109.32 | 2,755.47 | 51,562.32 | | 3650.00 | 91.00 | 3559.00 | 365.00 | 25.89 | 13,349.00 |
| Total | | 55,109.32 | 2,755.47 | 51,562.32 | | | | | | | 13,349.00 |

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | | CCTV Camera | | Useful Life (In Years) | | 5.00 | | | | | |
|----------------|---------------------------|------------------------|-----------------|------------------------|-------------------------------|--|---|---|---|-----------|---|
| Group of asset | | Office equipment | | Shift Type | | Single | | | | | |
| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| CCTV Camera | 14/09/2019 | 31,255.00 | 1,562.75 | 23,557.00 | | 1825.00 | 200.00 | 1625.00 | 365.00 | 45.07 | 10,617.00 |
| CCTC Camera | 02/12/2019 | 9,855.00 | 492.75 | 8,387.00 | | 1825.00 | 121.00 | 1704.00 | 365.00 | 45.07 | 3,780.00 |
| CCTV Camera | 11/12/2019 | 6,578.00 | 328.90 | 5,671.00 | | 1825.00 | 112.00 | 1713.00 | 365.00 | 45.07 | 2,556.00 |
| CCTV Camera | 16/12/2019 | 20,703.00 | 1,035.15 | 17,975.00 | | 1825.00 | 107.00 | 1718.00 | 365.00 | 45.07 | 8,101.00 |
| CCTV Camera | 07/01/2020 | 590.00 | 29.50 | 528.00 | | 1825.00 | 85.00 | 1740.00 | 365.00 | 45.07 | 238.00 |
| CC TV Camera | 15/01/2021 | 11,790.00 | 589.50 | | | 1825.00 | 0.00 | 1825.00 | 76.00 | 45.07 | 1,106.00 |
| CC TV Camera | 27/01/2021 | 7,137.00 | 356.85 | | | 1825.00 | 0.00 | 1825.00 | 64.00 | 45.07 | 564.00 |
| CC TV Camera | 28/01/2021 | 7,500.00 | 375.00 | | | 1825.00 | 0.00 | 1825.00 | 63.00 | 45.07 | 583.00 |
| CC TV Camera | 30/01/2021 | 5,000.00 | 250.00 | | | 1825.00 | 0.00 | 1825.00 | 61.00 | 45.07 | 377.00 |
| Total | | 1,00,408.00 | 5,020.40 | 56,118.00 | | | | | | | 27,922.00 |

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | | Furniture and Fixtures | | Useful Life (In Years) | | 10.00 | | | | | |
|----------------|--|------------------------|--|------------------------|--|--------|--|--|--|--|--|
| Group of asset | | Furniture and Fixtures | | Shift Type | | Single | | | | | |
| | | | | | | | | | | | |



[Signature]
 DIRECTOR

[Signature]
 DIRECTOR

(F.Y. 2020-2021)

OOAN INDUSTRIES PRIVATE LIMITED
134, MALHOTRA NAGAR, NEAR VIDHYADHAR NAGAR STADIUM, VIDHYADHAR NAGAR, JAIPUR-302039
CIN : U24290RJ2019PTC065299

| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) |
|-----------------------|---------------------------|------------------------|----------------|-------------|-------------------------------|--|---|---|---|-----------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Furniture and Fixture | 18/03/2020 | 7,011.00 | 350.55 | 6,942.00 | | 3650.00 | 14.00 | 3636.00 | 365.00 | 25.89 | 1,797.00 |
| Furniture and Fixture | 10/09/2019 | 6,000.00 | 300.00 | 5,134.00 | | 3650.00 | 204.00 | 3446.00 | 365.00 | 25.89 | 1,329.00 |
| Furniture and Fixture | 15/11/2019 | 18,245.00 | 912.25 | 16,464.00 | | 3650.00 | 138.00 | 3512.00 | 365.00 | 25.89 | 4,263.00 |
| Furniture and Fixture | 23/11/2019 | 7,771.50 | 388.58 | 7,056.50 | | 3650.00 | 130.00 | 3520.00 | 365.00 | 25.89 | 1,827.00 |
| Furniture and Fixture | 29/11/2019 | 2,618.00 | 130.90 | 2,388.00 | | 3650.00 | 124.00 | 3526.00 | 365.00 | 25.89 | 618.00 |
| Furniture and Fixture | 30/11/2019 | 1,27,117.00 | 6,355.85 | 1,16,057.00 | | 3650.00 | 123.00 | 3527.00 | 365.00 | 25.89 | 30,047.00 |
| Furniture and Fixture | 02/12/2019 | 1,110.00 | 55.50 | 1,015.00 | | 3650.00 | 121.00 | 3529.00 | 365.00 | 25.89 | 263.00 |
| Furniture and Fixture | 04/12/2019 | 9,727.00 | 486.35 | 8,908.00 | | 3650.00 | 119.00 | 3531.00 | 365.00 | 25.89 | 2,306.00 |
| Furniture and Fixture | 06/12/2019 | 47,847.00 | 2,392.35 | 43,887.00 | | 3650.00 | 117.00 | 3533.00 | 365.00 | 25.89 | 11,362.00 |
| Furniture and Fixture | 07/12/2019 | 17,112.00 | 855.60 | 15,708.00 | | 3650.00 | 116.00 | 3534.00 | 365.00 | 25.89 | 4,067.00 |
| Furniture and Fixture | 09/12/2019 | 9,500.00 | 475.00 | 8,734.00 | | 3650.00 | 114.00 | 3536.00 | 365.00 | 25.89 | 2,261.00 |
| Furniture and Fixture | 10/12/2019 | 27,967.19 | 1,398.36 | 25,731.19 | | 3650.00 | 113.00 | 3537.00 | 365.00 | 25.89 | 6,662.00 |
| Furniture and Fixture | 11/12/2019 | 1,573.00 | 78.65 | 1,448.00 | | 3650.00 | 112.00 | 3538.00 | 365.00 | 25.89 | 375.00 |
| Furniture and Fixture | 14/12/2019 | 568.00 | 28.40 | 524.00 | | 3650.00 | 109.00 | 3541.00 | 365.00 | 25.89 | 136.00 |
| Furniture and Fixture | 17/12/2019 | 559.00 | 27.95 | 517.00 | | 3650.00 | 106.00 | 3544.00 | 365.00 | 25.89 | 134.00 |
| Furniture and Fixture | 20/12/2019 | 932.00 | 46.60 | 864.00 | | 3650.00 | 103.00 | 3547.00 | 365.00 | 25.89 | 224.00 |
| Furniture and Fixture | 30/12/2019 | 9,195.00 | 459.75 | 8,590.00 | | 3650.00 | 93.00 | 3557.00 | 365.00 | 25.89 | 2,224.00 |
| Furniture and Fixture | 31/12/2019 | 2,983.00 | 149.15 | 2,789.00 | | 3650.00 | 92.00 | 3558.00 | 365.00 | 25.89 | 722.00 |
| Furniture and Fixture | 02/01/2020 | 3,813.57 | 190.68 | 3,570.57 | | 3650.00 | 90.00 | 3560.00 | 365.00 | 25.89 | 924.00 |
| Furniture and Fixture | 07/01/2020 | 37,081.42 | 1,854.07 | 34,851.42 | | 3650.00 | 85.00 | 3565.00 | 365.00 | 25.89 | 9,023.00 |
| Furniture and Fixture | 09/01/2020 | 4,927.00 | 246.35 | 4,638.00 | | 3650.00 | 83.00 | 3567.00 | 365.00 | 25.89 | 1,201.00 |
| Furniture and Fixture | 13/01/2020 | 18,234.00 | 911.70 | 17,215.00 | | 3650.00 | 79.00 | 3571.00 | 365.00 | 25.89 | 4,457.00 |
| Furniture and Fixture | 15/01/2020 | 28,814.00 | 1,440.70 | 27,245.00 | | 3650.00 | 77.00 | 3573.00 | 365.00 | 25.89 | 7,054.00 |
| Furniture and Fixture | 30/01/2020 | 31,196.13 | 1,559.81 | 29,828.13 | | 3650.00 | 62.00 | 3588.00 | 365.00 | 25.89 | 7,723.00 |
| Furniture | 01/05/2020 | 10,847.00 | 542.35 | | | 3650.00 | 0.00 | 3650.00 | 335.00 | 25.89 | 2,577.00 |
| Furniture | 26/05/2020 | 20,571.00 | 1,028.55 | | | 3650.00 | 0.00 | 3650.00 | 310.00 | 25.89 | 4,523.00 |
| Furniture | 06/06/2020 | 54,570.00 | 2,728.50 | | | 3650.00 | 0.00 | 3650.00 | 301.00 | 25.89 | 11,651.00 |
| Furniture | 06/06/2020 | 27,186.81 | 1,359.54 | | | 3650.00 | 0.00 | 3650.00 | 296.00 | 25.89 | 5,708.00 |
| Furniture | 10/06/2020 | 11,034.00 | 551.70 | | | 3650.00 | 0.00 | 3650.00 | 295.00 | 25.89 | 2,309.00 |
| Furniture | 22/06/2020 | 13,000.00 | 650.00 | | | 3650.00 | 0.00 | 3650.00 | 283.00 | 25.89 | 2,610.00 |
| Furniture | 02/07/2020 | 10,768.41 | 538.42 | | | 3650.00 | 0.00 | 3650.00 | 273.00 | 25.89 | 2,085.00 |
| Furniture | 01/08/2020 | 4,746.00 | 237.30 | | | 3650.00 | 0.00 | 3650.00 | 212.00 | 25.89 | 714.00 |
| Furniture | 10/08/2020 | 14,653.00 | 732.65 | | | 3650.00 | 0.00 | 3650.00 | 177.00 | 25.89 | 1,840.00 |
| Furniture | 15/10/2020 | 84,775.00 | 4,238.75 | | | 3650.00 | 0.00 | 3650.00 | 168.00 | 25.89 | 10,102.00 |



OOAN INDUSTRIES PVT. LTD. OOAN INDUSTRIES PVT. LTD.

DIRECTOR

DIRECTOR

OAN INDUSTRIES PRIVATE LIMITED
134, MALHOTRA NAGAR, NEAR VIDHYADHAR NAGAR STADIUM, VIDHYADHAR NAGAR, JAIPUR-302039
CIN : U24290RJ2019PTC065299

(F.Y. 2020-2021)

| | | | | | | | | | | | |
|------------------|------------|------------------|-----------------|------------------|--|---------|--------|---------|--------|-------|------------------|
| HP Printer | 04/10/2019 | 19,068.00 | 953.40 | 13,145.00 | | 1095.00 | 180.00 | 915.00 | 365.00 | 63.16 | 8,302.00 |
| HP Leser Jet Pro | 02/07/2020 | 7,576.12 | 378.81 | | | 1095.00 | 0.00 | 1095.00 | 273.00 | 63.16 | 3,579.00 |
| HP Leser Jet Pro | 27/07/2020 | 9,746.00 | 487.30 | | | 1095.00 | 0.00 | 1095.00 | 248.00 | 63.16 | 4,182.00 |
| Total | | 36,390.12 | 1,819.51 | 13,145.00 | | | | | | | 16,063.00 |

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | Mobile and Tab | Useful Life (In Years) | 5.00 | | | | | | | | |
|----------------------|---------------------------|------------------------|------------------|--------------------|-------------------------------|--|---|---|---|-----------|---|
| Group of asset | Office equipment | Shift Type | Single | | | | | | | | |
| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Mobile Phone and Tab | 04/02/2020 | 50,762.00 | 2,538.10 | 47,199.00 | | 1825.00 | 57.00 | 1768.00 | 365.00 | 45.07 | 21,273.00 |
| Mobile Phone and Tab | 12/02/2020 | 25,892.00 | 1,294.60 | 24,330.00 | | 1825.00 | 49.00 | 1776.00 | 365.00 | 45.07 | 10,966.00 |
| Mobile Phone and Tab | 25/03/2020 | 48,627.29 | 2,431.36 | 48,208.29 | | 1825.00 | 7.00 | 1818.00 | 365.00 | 45.07 | 21,727.00 |
| Mobile Phone | 02/07/2020 | 63,803.00 | 3,190.15 | | | 1825.00 | 0.00 | 1825.00 | 273.00 | 45.07 | 21,508.00 |
| Mobile Phone | 07/07/2020 | 1,10,169.00 | 5,508.45 | | | 1825.00 | 0.00 | 1825.00 | 268.00 | 45.07 | 36,458.00 |
| Mobile Phone | 31/07/2020 | 36,016.00 | 1,800.80 | | | 1825.00 | 0.00 | 1825.00 | 244.00 | 45.07 | 10,851.00 |
| Mobile Phone | 25/09/2020 | 1,73,559.00 | 8,677.95 | | | 1825.00 | 0.00 | 1825.00 | 188.00 | 45.07 | 40,290.00 |
| Mobile Phone | 02/10/2020 | 20,339.00 | 1,016.95 | | | 1825.00 | 0.00 | 1825.00 | 181.00 | 45.07 | 4,546.00 |
| Mobile Phone | 03/10/2020 | 44,830.00 | 2,241.50 | | | 1825.00 | 0.00 | 1825.00 | 180.00 | 45.07 | 9,964.00 |
| Mobile Phone | 08/12/2020 | 96,441.00 | 4,822.05 | | | 1825.00 | 0.00 | 1825.00 | 114.00 | 45.07 | 13,576.00 |
| Mobile Phone | 18/01/2021 | 46,610.00 | 2,330.50 | | | 1825.00 | 0.00 | 1825.00 | 73.00 | 45.07 | 4,201.00 |
| Mobile Phone | 23/01/2021 | 27,966.00 | 1,398.30 | | | 1825.00 | 0.00 | 1825.00 | 68.00 | 45.07 | 2,348.00 |
| Mobile Phone | 25/01/2021 | 83,051.00 | 4,152.55 | | | 1825.00 | 0.00 | 1825.00 | 66.00 | 45.07 | 6,768.00 |
| Mobile Phone | 01/03/2021 | 62,153.00 | 3,107.65 | | | 1825.00 | 0.00 | 1825.00 | 31.00 | 45.07 | 2,379.00 |
| Mobile Phone | 31/03/2021 | 28,760.00 | 1,438.00 | | | 1825.00 | 0.00 | 1825.00 | 1.00 | 45.07 | 36.00 |
| Mobile Phone | 08/01/2021 | 19,492.00 | 974.60 | | | 1825.00 | 0.00 | 1825.00 | 83.00 | 45.07 | 1,998.00 |
| Mobile Phone | 21/03/2021 | 3,050.00 | 152.50 | | | 1825.00 | 0.00 | 1825.00 | 30.00 | 45.07 | 113.00 |
| Total | | 9,41,520.29 | 47,076.01 | 1,19,737.29 | | | | | | | 2,09,002.00 |



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| | | | |
|----------------|---------------------|------------------------|--------|
| Name of Asset | Plant and Machinery | Useful Life (In Years) | 15.00 |
| Group of asset | Plant and Machinery | Shift Type | Single |

For OAN INDUSTRIES PVT. LTD.

[Signature]
 DIRECTOR

[Signature]
 DIRECTOR

OAN INDUSTRIES PRIVATE LIMITED
 134, MALHOTRA NAGAR, NEAR VIDHYADHAR NAGAR STADIUM, VIDHYADHAR NAGAR, JAIPUR-302039
 CIN : U24290RJ2019PTC065299

(F.Y. 2020-2021)

| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) |
|---------------------|---------------------------|------------------------|----------------|-------------|-------------------------------|--|---|---|---|-----------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Plant and Machinery | 16/07/2019 | 25,000.00 | 1,250.00 | 21,786.00 | | 5475.00 | 260.00 | 5215.00 | 365.00 | 18.10 | 3,943.00 |
| Plant and Machinery | 14/09/2019 | 9,35,000.00 | 46,750.00 | 8,42,522.00 | | 5475.00 | 200.00 | 5275.00 | 365.00 | 18.10 | 1,52,496.00 |
| Plant and Machinery | 21/09/2019 | 48,377.00 | 2,418.85 | 43,760.00 | | 5475.00 | 193.00 | 5282.00 | 365.00 | 18.10 | 7,921.00 |
| Plant and Machinery | 08/10/2019 | 7,884.00 | 394.20 | 7,198.00 | | 5475.00 | 176.00 | 5299.00 | 365.00 | 18.10 | 1,303.00 |
| Plant and Machinery | 16/10/2019 | 10,900.00 | 545.00 | 9,994.00 | | 5475.00 | 168.00 | 5307.00 | 365.00 | 18.10 | 1,809.00 |
| Plant and Machinery | 19/10/2019 | 20,435.00 | 1,021.75 | 18,768.00 | | 5475.00 | 165.00 | 5310.00 | 365.00 | 18.10 | 3,397.00 |
| Plant and Machinery | 22/10/2019 | 16,596.00 | 829.80 | 15,266.00 | | 5475.00 | 162.00 | 5313.00 | 365.00 | 18.10 | 2,763.00 |
| Plant and Machinery | 23/10/2019 | 61,210.00 | 3,060.50 | 56,336.00 | | 5475.00 | 161.00 | 5314.00 | 365.00 | 18.10 | 10,197.00 |
| Plant and machinery | 24/10/2019 | 7,731.00 | 386.55 | 7,119.00 | | 5475.00 | 160.00 | 5315.00 | 365.00 | 18.10 | 1,289.00 |
| Plant and Machinery | 31/10/2019 | 18,999.00 | 949.95 | 17,561.00 | | 5475.00 | 153.00 | 5322.00 | 365.00 | 18.10 | 3,179.00 |
| Plant and Machinery | 21/11/2019 | 1,07,946.00 | 5,397.30 | 1,00,899.00 | | 5475.00 | 132.00 | 5343.00 | 365.00 | 18.10 | 18,263.00 |
| Plant and Machinery | 18/12/2019 | 25,356.00 | 1,267.80 | 24,039.00 | | 5475.00 | 105.00 | 5370.00 | 365.00 | 18.10 | 4,351.00 |
| Plant and Machinery | 18/01/2020 | 94,034.00 | 4,701.70 | 90,593.00 | | 5475.00 | 74.00 | 5401.00 | 365.00 | 18.10 | 16,397.00 |
| Plant and Machinery | 01/02/2020 | 54,203.00 | 2,710.15 | 52,595.00 | | 5475.00 | 60.00 | 5415.00 | 365.00 | 18.10 | 9,520.00 |
| Plant and Machinery | 08/02/2020 | 3,43,000.00 | 17,150.00 | 3,34,010.00 | | 5475.00 | 53.00 | 5422.00 | 365.00 | 18.10 | 60,456.00 |
| Plant and Machinery | 26/02/2020 | 15,256.00 | 762.80 | 14,992.00 | | 5475.00 | 35.00 | 5440.00 | 365.00 | 18.10 | 2,714.00 |
| Plant and Machinery | 01/03/2020 | 3,558.38 | 177.92 | 3,503.38 | | 5475.00 | 31.00 | 5444.00 | 365.00 | 18.10 | 634.00 |
| Plant and Machinery | 02/07/2020 | 5,75,461.00 | 28,773.05 | | | 5475.00 | 0.00 | 5475.00 | 273.00 | 18.10 | 77,905.00 |
| Plant and Machinery | 25/07/2020 | 12,500.00 | 625.00 | | | 5475.00 | 0.00 | 5475.00 | 250.00 | 18.10 | 1,550.00 |
| Plant and Machinery | 26/07/2020 | 13,330.00 | 666.50 | | | 5475.00 | 0.00 | 5475.00 | 249.00 | 18.10 | 1,646.00 |
| Plant and Machinery | 27/07/2020 | 2,148.00 | 107.40 | | | 5475.00 | 0.00 | 5475.00 | 248.00 | 18.10 | 264.00 |
| Plant and Machinery | 13/08/2020 | 15,193.00 | 759.65 | | | 5475.00 | 0.00 | 5475.00 | 231.00 | 18.10 | 1,740.00 |
| Plant and Machinery | 26/08/2020 | 2,259.00 | 112.95 | | | 5475.00 | 0.00 | 5475.00 | 218.00 | 18.10 | 244.00 |
| Plant and Machinery | 29/09/2020 | 10,90,000.00 | 54,500.00 | | | 5475.00 | 0.00 | 5475.00 | 184.00 | 18.10 | 99,456.00 |
| Plant and Machinery | 06/10/2020 | 6,100.00 | 305.00 | | | 5475.00 | 0.00 | 5475.00 | 177.00 | 18.10 | 535.00 |
| Plant and Machinery | 08/10/2020 | 44,764.00 | 2,238.20 | | | 5475.00 | 0.00 | 5475.00 | 175.00 | 18.10 | 3,885.00 |
| Plant and Machinery | 10/10/2020 | 31,466.00 | 1,574.30 | | | 5475.00 | 0.00 | 5475.00 | 173.00 | 18.10 | 2,701.00 |
| Plant and Machinery | 12/10/2020 | 18,165.00 | 908.25 | | | 5475.00 | 0.00 | 5475.00 | 170.00 | 18.10 | 1,531.00 |
| Plant and Machinery | 16/10/2020 | 7,590.00 | 379.50 | | | 5475.00 | 0.00 | 5475.00 | 161.00 | 18.10 | 606.00 |
| Plant and Machinery | 20/10/2020 | 9,500.00 | 475.00 | | | 5475.00 | 0.00 | 5475.00 | 132.00 | 18.10 | 622.00 |
| Plant and Machinery | 23/11/2020 | 4,076.00 | 203.80 | | | 5475.00 | 0.00 | 5475.00 | 128.00 | 18.10 | 259.00 |
| Plant and Machinery | 01/12/2020 | 48,188.00 | 2,409.40 | | | 5475.00 | 0.00 | 5475.00 | 121.00 | 18.10 | 2,891.00 |
| Plant and Machinery | 08/12/2020 | 10,470.00 | 523.50 | | | 5475.00 | 0.00 | 5475.00 | 114.00 | 18.10 | 592.00 |
| Plant and Machinery | 12/12/2020 | 8,95,000.00 | 44,750.00 | | | 5475.00 | 0.00 | 5475.00 | 110.00 | 18.10 | 48,820.00 |

For OAN INDUSTRIES PVT. LTD.
 Ram Niwas
 Director
 024004
 14/12/2020
 Chartered Accountant

For OAN INDUSTRIES PVT. LTD.
 Vish
 Director

OAN INDUSTRIES PRIVATE LIMITED
134, MALHOTRA NAGAR, NEAR VIDHYADHAR NAGAR STADIUM, VIDHYADHAR NAGAR, JAIPUR-302039
CIN : U24290RJ2019PTC065299

(F.Y. 2020-2021)

| | | | | | | | | | | | |
|---------------------|------------|---------------------|--------------------|---------------------|--|---------|------|---------|--------|-------|--------------------|
| Plant and Machinery | 16/12/2020 | 32,554.00 | 1,627.70 | | | 5475.00 | 0.00 | 5475.00 | 106.00 | 18.10 | 1,711.00 |
| Plant and Machinery | 25/12/2020 | 7,085.00 | 354.25 | | | 5475.00 | 0.00 | 5475.00 | 97.00 | 18.10 | 341.00 |
| Plant and Machinery | 31/12/2020 | 2,31,802.00 | 11,590.10 | | | 5475.00 | 0.00 | 5475.00 | 91.00 | 18.10 | 10,460.00 |
| Plant and Machinery | 01/01/2021 | 74,632.75 | 3,731.64 | | | 5475.00 | 0.00 | 5475.00 | 90.00 | 18.10 | 3,331.00 |
| Plant and Machinery | 02/01/2021 | 20,960.00 | 1,048.00 | | | 5475.00 | 0.00 | 5475.00 | 89.00 | 18.10 | 925.00 |
| Plant and Machinery | 05/01/2021 | 73,496.00 | 3,674.80 | | | 5475.00 | 0.00 | 5475.00 | 86.00 | 18.10 | 3,134.00 |
| Plant and Machinery | 20/01/2021 | 1,21,590.00 | 6,079.50 | | | 5475.00 | 0.00 | 5475.00 | 71.00 | 18.10 | 4,281.00 |
| Plant and Machinery | 28/01/2021 | 15,168.00 | 758.40 | | | 5475.00 | 0.00 | 5475.00 | 63.00 | 18.10 | 474.00 |
| Plant and Machinery | 28/02/2021 | 3,62,092.00 | 18,104.60 | | | 5475.00 | 0.00 | 5475.00 | 32.00 | 18.10 | 5,746.00 |
| Plant and Machinery | 01/03/2021 | 46,020.00 | 2,301.00 | | | 5475.00 | 0.00 | 5475.00 | 31.00 | 18.10 | 707.00 |
| Plant and Machinery | 02/03/2021 | 28,707.00 | 1,435.35 | | | 5475.00 | 0.00 | 5475.00 | 30.00 | 18.10 | 427.00 |
| Plant and Machinery | 03/03/2021 | 47,441.00 | 2,372.05 | | | 5475.00 | 0.00 | 5475.00 | 29.00 | 18.10 | 682.00 |
| Plant and Machinery | 05/03/2021 | 4,389.00 | 219.45 | | | 5475.00 | 0.00 | 5475.00 | 27.00 | 18.10 | 59.00 |
| Plant and Machinery | 10/03/2021 | 11,173.25 | 558.66 | | | 5475.00 | 0.00 | 5475.00 | 22.00 | 18.10 | 122.00 |
| Plant and Machinery | 31/03/2021 | 21,980.00 | 1,099.00 | | | 5475.00 | 0.00 | 5475.00 | 1.00 | 18.10 | 11.00 |
| Total | | 56,80,805.38 | 2,84,040.27 | 16,60,941.38 | | | | | | | 5,78,290.00 |

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | Air Condition | Useful Life (In Years) | 5.00 | | | | | | | | |
|----------------|---------------------------|------------------------|-----------------|-------------|-------------------------------|--|---|---|---|-----------|---|
| Group of asset | Plant and Machinery | Shift Type | Single | | | | | | | | |
| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Aircondition | 02/07/2020 | 60,429.38 | 3,021.47 | | | 1825.00 | 0.00 | 1825.00 | 273.00 | 45.07 | 20,371.00 |
| Aircondition | 04/07/2020 | 32,554.00 | 1,627.70 | | | 1825.00 | 0.00 | 1825.00 | 271.00 | 45.07 | 10,894.00 |
| Aircondition | 26/03/2021 | 72,656.00 | 3,632.80 | | | 1825.00 | 0.00 | 1825.00 | 6.00 | 45.07 | 536.00 |
| Total | | 1,65,639.38 | 8,281.97 | | | | | | | | 31,803.00 |



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| | | | |
|----------------|---------------------|------------------------|--------|
| Name of Asset | Plant and Machinery | Useful Life (In Years) | 30.00 |
| Group of asset | Plant and Machinery | Shift Type | Single |
| | <i>[Signature]</i> | | |
| | DIRECTOR | | |
| | | <i>[Signature]</i> | |
| | | DIRECTOR | |

OAN INDUSTRIES PRIVATE LIMITED
 134, MALHOTRA NAGAR, NEAR VIDHYADHAR NAGAR STADIUM, VIDHYADHAR NAGAR, JAIPUR-302039
 CIN : U24290RJ2019PTC065299

(F.Y. 2020-2021)

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | Fire Equipments | Useful Life (In Years) | | 5.00 | | Shift Type | | Single | | | |
|----------------|---------------------------|------------------------|----------------|-------------|-------------------------------|--|---|---|---|-----------|---|
| Group of asset | Office equipment | | | | | | | | | | |
| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Fire Equipment | 03/03/2021 | 13,500.00 | 675.00 | | | 1825.00 | 0.00 | 1825.00 | 29.00 | 45.07 | 483.00 |
| Total | | 13,500.00 | 675.00 | | | | | | | | 483.00 |

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | LED Samsung | Useful Life (In Years) | | 5.00 | | Shift Type | | Single | | | |
|----------------|---------------------------|------------------------|-----------------|-------------|-------------------------------|--|---|---|---|-----------|---|
| Group of asset | Office equipment | | | | | | | | | | |
| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| LED Samsung | 29/06/2020 | 37,492.00 | 1,874.60 | | | 1825.00 | 0.00 | 1825.00 | 276.00 | 45.07 | 12,777.00 |
| Total | | 37,492.00 | 1,874.60 | | | | | | | | 12,777.00 |

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | Note Book | Useful Life (In Years) | | 3.00 | | Shift Type | | Single | | | |
|----------------|-------------------------------------|------------------------|----------------|-------------|-------------------------------|--|---|---|---|-----------|---|
| Group of asset | Computers and data processing units | | | | | | | | | | |
| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| MI Note Book | 02/07/2020 | 70,200.00 | 3,510.00 | | | 1095.00 | 0.00 | 1095.00 | 273.00 | 63.16 | 33,163.00 |



For OAN INDUSTRIES PVT. LTD. *Harmit*
 DIRECTOR

For OAN INDUSTRIES PVT. LTD. *vish*
 DIRECTOR

OAN INDUSTRIES PRIVATE LIMITED
 134, MALHOTRA NAGAR, NEAR VIDHYADHAR NAGAR STADIUM, VIDHYADHAR NAGAR, JAIPUR-302039
 CIN : U24290RJ2019PTC065299

(F.Y. 2020-2021)

| | | | | | | | | | | | |
|---------------|------------|--------------------|------------------|--|--|---------|------|---------|--------|-------|------------------|
| M I Note Book | 05/09/2020 | 80,336.36 | 4,016.82 | | | 1095.00 | 0.00 | 1095.00 | 208.00 | 63.16 | 28,915.00 |
| M I Note Book | 07/12/2020 | 37,287.00 | 1,864.35 | | | 1095.00 | 0.00 | 1095.00 | 115.00 | 63.16 | 7,420.00 |
| M I Note Book | 22/02/2021 | 38,811.00 | 1,940.55 | | | 1095.00 | 0.00 | 1095.00 | 38.00 | 63.16 | 2,552.00 |
| Software | 02/07/2020 | 8,390.00 | 419.50 | | | 1095.00 | 0.00 | 1095.00 | 273.00 | 63.16 | 3,963.00 |
| Total | | 2,35,024.36 | 11,751.22 | | | | | | | | 76,013.00 |

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | Tata Nexon | | Useful Life (In Years) | | 8.00 | | Shift Type | | Single | | | |
|----------------|---------------------------|------------------------|------------------------|-------------|-------------------------------|--|---|---|---|-----------|---|--|
| Group of asset | Motor Vehicles | | | | | | | | | | | |
| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Tata Nexon Car | 02/07/2020 | 9,90,250.00 | 49,512.50 | | | 2920.00 | 0.00 | 2920.00 | 273.00 | 31.23 | 2,31,306.00 | |
| Total | | 9,90,250.00 | 49,512.50 | | | | | | | | 2,31,306.00 | |

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | Tube Well | | Useful Life (In Years) | | 5.00 | | Shift Type | | Single | | | |
|----------------|---------------------------|------------------------|------------------------|-------------|-------------------------------|--|---|---|---|-----------|---|--|
| Group of asset | Buildings | | | | | | | | | | | |
| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| | 28/11/2020 | 1,04,147.00 | 5,207.35 | | | 1825.00 | 0.00 | 1825.00 | 124.00 | 45.07 | 15,946.00 | |
| | 08/12/2020 | 50,198.00 | 2,509.90 | | | 1825.00 | 0.00 | 1825.00 | 116.00 | 45.07 | 7,190.00 | |
| Total | | 1,54,345.00 | 7,717.25 | | | | | | | | 23,136.00 | |



Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| | | | | | | | | | | | | |
|----------------|---------------------|--|------------------------|--|------|--|------------|--|--------|--|--|--|
| Name of Asset | Weighing Scale | | Useful Life (In Years) | | 5.00 | | Shift Type | | Single | | | |
| Group of asset | Plant and Machinery | | | | | | | | | | | |
| | | | | | | | | | | | | |

[Signature]
 DIRECTOR

[Signature]
 DIRECTOR

OAN INDUSTRIES PRIVATE LIMITED
 134, MALHOTRA NAGAR, NEAR VIDHYADHAR NAGAR STADIUM, VIDHYADHAR NAGAR, JAIPUR-302039
 CIN : U24290RJ2019PTC065299

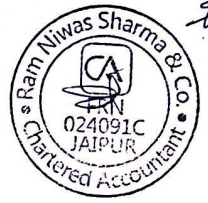
(F.Y. 2020-2021)

| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) |
|----------------|---------------------------|------------------------|----------------|-------------|-------------------------------|--|---|---|---|-----------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Weighing Scale | 12/06/2020 | 12,542.38 | 627.12 | | | 1825.00 | 0.00 | 1825.00 | 293.00 | 45.07 | 4,538.00 |
| Total | | 12,542.38 | 627.12 | | | | | | | | 4,538.00 |

* Depreciation rate = $(1 - ((\text{residual value} / \text{wdv as on 31.3.2020})^{\text{raise to power 1}} / \text{remaining useful life in years})) * 100$

For OAN INDUSTRIES PVT. LTD.

Amrta
 DIRECTOR



For OAN INDUSTRIES PVT. LTD.

vish
 DIRECTOR

OAN INDUSTRIES PRIVATE LIMITED

134, MALHOTRA NAGAR, NEAR VIDHYADHAR NAGAR STADIUM, VIDHYADHAR NAGAR, JAIPUR-302039

CIN : U24290RJ2019PTC065299

Note No. 9(a) Loans and advances : Loans and advances to related parties: Secured, considered good

₹ in rupees

| Particulars | As at 31st March 2021 | | As at 31st March 2020 | |
|--------------------|-----------------------|--------------------|-----------------------|--------------------|
| | Long-term | Short-term | Long-term | Short-term |
| Sunil Kumar Sharma | | | | |
| Abhishek Shukla | | 1,50,000.00 | | 1,25,585.00 |
| Rajesh Gurjar | | 60,000.00 | | |
| Rohit | | 51,500.00 | | |
| Total | | 2,61,500.00 | | 1,25,585.00 |

Note No. 9(b) Loans and advances : Other loans and advances: Secured, considered good(Head)

₹ in rupees

| Particulars | As at 31st March 2021 | | As at 31st March 2020 | |
|---------------------------------|-----------------------|------------|-----------------------|------------------|
| | Long-term | Short-term | Long-term | Short-term |
| Advances for Goods and services | | | | 43,008.60 |
| Total | | | | 43,008.60 |

Note No. 18 Value of import and indigenous material consumed

₹ in rupees

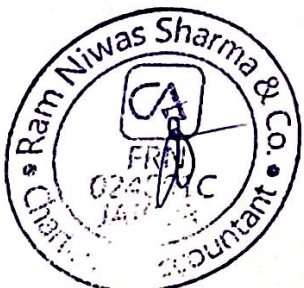
| Particulars | Unit of Measurement | 31st March 2021 | | 31st March 2020 | |
|--------------------------|---------------------|-----------------|----------|-----------------|----------|
| | | Value | Quantity | Value | Quantity |
| Raw Material | | | | | |
| Consumption raw material | | 6,14,39,299.32 | | 99,44,261.84 | |
| | | 6,14,39,299.32 | | 99,44,261.84 | |

| Particulars | 31st March 2021 | | 31st March 2020 | |
|--------------|-----------------|-----------------------|-----------------|-----------------------|
| | Value | %to total Consumption | value | %to total Consumption |
| Raw Material | | | | |
| Imported | | | | |
| Indigenous | 6,14,39,299.32 | 100.00 | 99,44,261.84 | 100.00 |
| | 6,14,39,299.32 | 100.00 | 99,44,261.84 | 100.00 |

Note No. 26 Earning Per Share

₹ in rupees

| Particulars | Before Extraordinary items | | After Extraordinary items | |
|---|----------------------------|-----------------|---------------------------|-----------------|
| | 31st March 2021 | 31st March 2020 | 31st March 2021 | 31st March 2020 |
| Basic | | | | |
| Profit after tax | 48,96,934.78 | 6,00,034.74 | 48,96,934.78 | 6,00,034.74 |
| Adjustments: | | | | |
| Adjusted net profit for the year attributable to Equity shareholder (A) | 48,96,934.78 | 6,00,034.74 | 48,96,934.78 | 6,00,034.74 |
| Weighted average number of shares outstanding (B) | 5,42,073 | 10,000 | 5,42,073 | 10,000 |
| Basic EPS (A / B) | 9.03 | 60.00 | 9.03 | 60.00 |
| Face value per share | 10.00 | 10.00 | 10.00 | 10.00 |



For OAN INDUSTRIES PVT. LTD.

Ram Niwas Sharma
DIRECTOR

For OAN INDUSTRIES PVT. LTD.

rish
DIRECTOR

OAN INDUSTRIES PRIVATE LIMITED
134, MALHOTRA NAGAR, NEAR VIDHYADHAR NAGAR STADIUM, VIDHYADHAR NAGAR, JAIPUR-302039
CIN : U24290RJ2019PTC065299

(F.Y. 2020-21)

| | | | | | | | | | | | |
|--------------|------------|---------------------|------------------|--------------------|--|---------|------|---------|--------|-------|--------------------|
| Furniture | 17/10/2020 | 1,059.00 | 52.95 | | | 3650.00 | 0.00 | 3650.00 | 166.00 | 25.89 | 125.00 |
| Furniture | 14/11/2020 | 17,000.00 | 850.00 | | | 3650.00 | 0.00 | 3650.00 | 138.00 | 25.89 | 1,664.00 |
| Furniture | 12/01/2021 | 51,457.00 | 2,572.85 | | | 3650.00 | 0.00 | 3650.00 | 79.00 | 25.89 | 2,883.00 |
| Furniture | 02/07/2020 | 1,09,352.02 | 5,467.60 | | | 3650.00 | 0.00 | 3650.00 | 273.00 | 25.89 | 21,175.00 |
| Furniture | 31/10/2020 | 8,400.00 | 420.00 | | | 3650.00 | 0.00 | 3650.00 | 152.00 | 25.89 | 906.00 |
| Furniture | 04/11/2020 | 30,084.00 | 1,504.20 | | | 3650.00 | 0.00 | 3650.00 | 148.00 | 25.89 | 3,158.00 |
| Furniture | 16/12/2020 | 49,915.00 | 2,495.75 | | | 3650.00 | 0.00 | 3650.00 | 106.00 | 25.89 | 3,753.00 |
| Furniture | 01/01/2021 | 34,300.00 | 1,715.00 | | | 3650.00 | 0.00 | 3650.00 | 90.00 | 25.89 | 2,190.00 |
| Furniture | 19/01/2021 | 39,501.00 | 1,975.05 | | | 3650.00 | 0.00 | 3650.00 | 72.00 | 25.89 | 2,017.00 |
| Furniture | 25/01/2021 | 20,448.00 | 1,022.40 | | | 3650.00 | 0.00 | 3650.00 | 66.00 | 25.89 | 957.00 |
| Furniture | 09/02/2021 | 59,290.00 | 2,964.50 | | | 3650.00 | 0.00 | 3650.00 | 51.00 | 25.89 | 2,145.00 |
| Furniture | 03/03/2021 | 28,090.00 | 1,404.50 | | | 3650.00 | 0.00 | 3650.00 | 29.00 | 25.89 | 578.00 |
| Furniture | 24/03/2021 | 11,685.00 | 584.25 | | | 3650.00 | 0.00 | 3650.00 | 8.00 | 25.89 | 66.00 |
| Total | | 11,34,634.05 | 56,731.71 | 3,90,104.81 | | | | | | | 1,86,735.00 |

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | HF Deluxe | Useful Life (In Years) | 10.00 | | | | | | | | | |
|-----------------------|---------------------------|------------------------|-----------------|------------------|-------------------------------|--|---|---|---|-----------|---|--|
| Group of asset | Motor Vehicles | Shift Type | Single | | | | | | | | | |
| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| HF Deluxe Motor Cycle | 20/11/2019 | 40,817.00 | 2,040.85 | 36,977.00 | | 3650.00 | 133.00 | 3517.00 | 365.00 | 25.89 | 9,573.00 | |
| Total | | 40,817.00 | 2,040.85 | 36,977.00 | | | | | | | 9,573.00 | |

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

| Name of Asset | Computer data processing units | Useful Life (In Years) | 3.00 | | | | | | | | | |
|--------------------------------|--------------------------------|------------------------|----------------|-------------|-------------------------------|--|---|---|---|-----------|---|--|
| Group of asset | | Shift Type | Single | | | | | | | | | |
| Particulars | Date of purchase of asset | Original cost of asset | Residual value | Opening WDV | Date of sale of assets if any | Standard life as per Co.s act 2013 (In Days) | Life elapsed (In Days) (difference between date of purchase to 31.3.2020) | Remaining useful life as on 31.3.2020 (In Days) (col7 - col8) | Assets used during current F.Y. (In Days) | Dep Rate* | Depreciation (col5 * col11 * col10 / 365) | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Computer data processing units | | | | | | | | | | | | |
| | | | | | | | | | | | | |

For OAN INDUSTRIES PVT. LTD.
vish
 DIRECTOR

